

CENTRE FOR OUTCOMES OF CARE

England & Wales · Charity number 1189874

Details

Status Registered

Legal form Charitable company

Company number [10996449](#)

Registered 2020-06-10

Register [View on the Charity Commission register](#)

Contact

Address Unit 1
Strands Farm Lane
Hornby
Lancaster
LA2 8JF

Phone 02081334320

Email hello@outcomesofcare.com

Website <http://outcomesofcare.com/>

Activities

Objects: THE OBJECTS OF THE CHARITY ARE TO: TO PRESERVE AND PROTECT THE PHYSICAL AND MENTAL HEALTH OF CHILDREN AND YOUNG PEOPLE WHO EXPERIENCE SOCIAL CARE BY IMPROVING THE SOCIAL CARE SERVICE THEY RECEIVE BY ADVANCING THE EDUCATION OF THE PUBLIC AND ALL THOSE INVOLVED IN AND RESPONSIBLE FOR CHILDREN'S SOCIAL CARE AND BY PROMOTING AN EVIDENCE-BASED APPROACH TO THE DEVELOPMENT OF POLICY, PRACTICE AND SERVICES IN CHILDREN'S SOCIAL CARE.

Activities: We carry out, review and support research to improve services for children and young people receiving social. This includes developing and supporting services to develop assessment and practice tools. We also seek to improve policy by campaigning for evidence based policy at both national and local levels.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Disability
- **Who:** Children/young People

Geography

- Ireland
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£104,575	£123,203	-	-
2024-03-31	£38,581	£5,619	-	-
2023-03-31	£35,930	£34,805	-	-
2022-03-31	£35,930	£34,223	-	-
2021-03-31	£39,477	£71,412	-	-

Trustees

Name	Role	Appointed
Dr Mark Kerr		2024-11-01

CENTRE FOR OUTCOMES OF CARE

England & Wales - Charity number 1189874

Accounts

The Centre for Outcomes of Care

Trustees' Annual Report

Reporting period: 1 April 2024 to 31 March 2025

Registered charity number	1189874
Company number	10996449
Registered office	1 East Street, Faversham, Kent, ME13 8AD

Contents

1. 1. Reference and administrative details
2. 2. Trustees' report: objectives and public benefit
3. 3. Activities, achievements and performance
4. 4. Financial review
5. 5. Structure, governance and management
6. 6. Principal risks and uncertainties
7. 7. Plans for future periods
8. 8. Trustees' declaration

1. Reference and administrative details

Charity name	The Centre for Outcomes of Care
Registered charity number	1189874
Company number	10996449
Registered office	1 East Street, Faversham, Kent, ME13 8AD
Reporting period	1 April 2024 to 31 March 2025

Trustees

Trustees who served during the reporting period:

- M.E. Kerr
- Jeremy Penny
- Mark Owers

Board composition (per Trustee Handbook – confirm appointments and roles)

Role / trustee	Notes
Chair	Dr Mark Kerr
Vice Chair	Vacant
Treasurer	Vacant
Jeremy Penny	Trustee
Mark Owers	Trustee
Vacancy	Marketing
Vacancy	Accreditation
Vacancy	Care experienced member
Vacancy	Local Authority member

2. Trustees' report: objectives and public benefit

2.1 Charitable purposes

To preserve and protect the physical and mental health of children and young people who experience social care by improving the social care service they receive by advancing the education of the public and all those involved in and responsible for children's social care and by promoting an evidence-based approach to the development of policy, practice and services in children's social care.

2.2 Public benefit

The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit when reviewing the charity's aims and activities. During the period, the charity pursued public benefit by improving the quality and consistency of outcomes-focused practice in children's social care through education, training, implementation support and system improvement work.

2.3 Our approach

The Centre for Outcomes of Care exists to strengthen evidence-based practice and outcomes management in children's social care. This includes enabling organisations to use robust needs-and-strengths assessment (including the Child and Adolescent Needs and Strengths framework, CANS), and supporting implementation through training, accreditation, digital tools and advisory support.

3 Activities, achievements and performance

3.1 Summary of activities for the year

Continued establishment of organisational infrastructure.

- Development and delivery capability for CANS training, accreditation and implementation support, alongside the eCANS platform.
- Strengthening data governance and information security, including ISO27001 certification.
- Partnership building across independent providers and local authorities, alongside development of project proposals to support better placement stability and reunification closer to home.
- Progress on learning and knowledge-sharing activity to support evidence-based practice in children's social care.

3.2 Organisational development and infrastructure

Key progress on core systems and operating capability included:

- CPD accreditation achieved.
- eCANS platform launched and in use, with user support in place.
- ISO27001 certification obtained to strengthen information governance.

3.3 Programme and project development

Throughout the year the charity developed and refined programmes that support improved decision-making and outcomes tracking in children's social care. Planning documents in the period referenced activity, including CANS training, accreditation and use of the eCANS platform, alongside policy/practice development work and the development of a CANS Therapeutic Assessment Centre (TAC) model.

3.4 Example project in development: SE RCC 'Bring them home: The big exchange'

During the period, project planning progressed for a South East Regional Care Cooperative partnership. The planned work involved assessment activity across multiple local authorities and a focus on identifying children who could return closer to home.

4. Financial review

4.1 Financial performance

The statutory accounts for the year ended 31 March 2025 record total income of £104,575 (prior year: £38,581) and total expenditure of £123,203 (prior year: £5,619).

This resulted in net (expenditure)/income of (£18,628) for the year (prior year: £32,962).

4.2 Financial position

At 31 March 2025 total funds carried forward were £1,934 (prior year: £20,562). Cash at bank and in hand at year end was £10,437 (prior year: £15,569).

Trade and other debtors at year end were £43,332 (prior year: £21,165), and trade and other creditors were £51,835 (prior year: £14,922).

4.3 Reserves policy

The charity has a reserves policy to achieve 3 months operational costs by April 2027 and six months by April 2028.

4.4 Going concern and outlook

The trustees review the charity's financial position and cashflow regularly. The focus for the next period is to increase the resilience of core operations through sustainable income, appropriate cost control and strengthened financial processes.

5. Structure, governance and management

5.1 Governing document and legal structure

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association.

5.2 Trustee responsibilities and conduct

Trustees are responsible for setting the charity's strategic direction, ensuring compliance with the governing document and relevant legislation, protecting the charity's assets, and ensuring financial sustainability. Trustees operate under a trustee code of conduct, including expectations on integrity, collective decision-making, conflicts of interest, confidentiality and accountability.

5.3 Delegation and management

Day-to-day management is delegated to the executive team within budgets and strategy approved by the trustees. Where specialist advice is required (for example, legal, accounting or information governance), trustees may draw on external professional support.

5.4 Workforce and capacity

Planning during the period identified the need to strengthen operational capacity through a small number of core support roles (for example, administration/project coordination,

communications/marketing and finance support), alongside scalable training and implementation capacity.

6. Principal risks and uncertainties

The trustees keep a register of key risks and review mitigations as the charity develops. Principal risks identified during the period included:

- **Delivery capacity and quality as demand grows:** Phase onboarding of partners, invest in training capacity and operational support, and maintain clear quality assurance.
- **Financial resilience and cashflow:** Maintain close management of receivables/payables, strengthen finance support and reporting, and develop a realistic reserves policy aligned to the scale of operations.
- **Information governance and data security:** Maintain ISO27001-aligned controls, manage access rights, and ensure appropriate agreements and secure systems for any sensitive data.
- **Reputational and partnership risk:** Clear contracting and governance oversight; ensure activities remain consistent with charitable purposes and public benefit; manage conflicts of interest transparently.

7. Plans for future periods

- Complete and disseminate the UK-anglicised reference guide and supporting training materials; support the user transition.
- Strengthen the organisation's digital presence (website, communications and marketing) to support credibility and lead generation.
- Continue to scale sustainable earned income through training, accreditation, platform and advisory support.
- Progress partnership delivery planning with local authorities and independent providers of care.
- Continue development of the Therapeutic Assessment Centre (TAC) concept and associated funding/operating model.
- Build board and organisational capacity (including recruitment of core support roles) to ensure delivery quality and financial resilience.

8. Trustees' declaration

The trustees declare that they have approved this Trustees' Annual Report.

Approved by (name): Dr Mark Kerr

Position: Chair of the trustees

Date: 12/1/26

Signed: _____



Centre For Outcomes Of Care

Charity No. 1189874

Company No. 10996449

Trustee's Report and Unaudited Accounts

31 March 2025

Centre For Outcomes Of Care

Contents

	Pages
Trustee's Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Summary Income and Expenditure Account	5
Balance Sheet	6
Statement of Cash flows	7
Notes to the Accounts	8 to 13
Detailed Statement of Financial Activities	14 to 15

Centre For Outcomes Of Care

Trustees Annual Report

The trustee, who is also a director of the charity for the purposes of the Companies Act 2006, presents their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 10996449

Charity No. 1189874

Registered Office

1 East Street
Faversham
ME13 8AD

Director and Trustee

The Director of the charitable company are its Trustee for the purposes of charity law.

The following Director and Trustee served during the year:

M.E. Kerr

Accountants


Xeinadin
Dalton House
9 Dalton Square
Lancaster
LA1 1WD

The Trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

M.E. Kerr
Trustee



17 December 2025

Centre For Outcomes Of Care

Independent Examiners Report

Independent Examiner's Report to the trustee of Centre For Outcomes Of Care

I report to the charity trustee on my examination of the financial statements of Centre For Outcomes Of Care for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustee (and also a director for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Andrew Meiring FCCA

Xeinadin

Dalton House

9 Dalton Square

Lancaster

LA1 1WD

17 December 2025

Centre For Outcomes Of Care

Statement of Financial Activities for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Other trading activities	4	104,575	104,575	38,581
Total		104,575	104,575	38,581
Expenditure on:				
Other	5	123,203	123,203	5,619
Total		123,203	123,203	5,619
Net gains on investments		-	-	-
Net (expenditure)/income		(18,628)	(18,628)	32,962
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(18,628)	(18,628)	32,962
Other gains and losses				
Net movement in funds		(18,628)	(18,628)	32,962
Reconciliation of funds:				
Total funds brought forward		20,562	20,562	(12,400)
Total funds carried forward		1,934	1,934	20,562

Centre For Outcomes Of Care
 Summary Income and Expenditure Account
 for the year ended 31 March 2025

	2025 £	2024 £
Income	104,575	38,581
Gross income for the year	<u>104,575</u>	<u>38,581</u>
Expenditure	123,203	5,619
Total expenditure for the year	<u>123,203</u>	<u>5,619</u>
Net (expenditure)/income before tax for the year	(18,628)	32,962
Net (expenditure)/income for the year	<u><u>(18,628)</u></u>	<u><u>32,962</u></u>

Centre For Outcomes Of Care

Balance Sheet

at 31 March 2025

Company No. 10996449	Notes	2025 £	2024 £
Current assets			
Debtors	7	43,332	21,165
Cash at bank and in hand		10,437	15,569
		<u>53,769</u>	<u>36,734</u>
Creditors: Amount falling due within one year	8	(51,835)	(16,172)
Net current assets		1,934	20,562
Total assets less current liabilities		1,934	20,562
Net assets excluding pension asset or liability		1,934	20,562
Total net assets		<u>1,934</u>	<u>20,562</u>
The funds of the charity			
Restricted funds	9		
Unrestricted funds	9		
General funds		1,934	20,562
		<u>1,934</u>	<u>20,562</u>
Reserves	9		
Total funds		<u>1,934</u>	<u>20,562</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 17 December 2025

And signed on its behalf by:

M.E. Kerr
Trustee



17 December 2025

Centre For Outcomes Of Care

Statement of Cash flows

for the year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(18,628)	32,962
Adjustments for:		
Increase in trade and other receivables	(22,167)	(21,165)
Increase in trade and other payables	36,913	2,182
Net cash (used in)/provided by operating activities	<u>(3,882)</u>	<u>13,979</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Cash flows from financing activities		
Repayment of borrowings	(1,250)	-
Net cash used in financing activities	<u>(1,250)</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(5,132)	13,979
Cash and cash equivalents at the beginning of the year	15,569	1,590
Cash and cash equivalents at the end of the year	<u>10,437</u>	<u>15,569</u>
Components of cash and cash equivalents		
Cash and bank balances	10,437	15,569
	<u>10,437</u>	<u>15,569</u>

Centre For Outcomes Of Care

Notes to the Accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Centre For Outcomes Of Care

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Centre For Outcomes Of Care

Notes to the Accounts

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

Centre For Outcomes Of Care

Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Other trading activities	38,581	38,581
Total	<u>38,581</u>	<u>38,581</u>
Expenditure on:		
Other	5,619	5,619
Total	<u>5,619</u>	<u>5,619</u>
Net income	<u>32,962</u>	<u>32,962</u>
Net income before other gains/(losses)	32,962	32,962
Other gains and losses:		
Net movement in funds	<u>32,962</u>	<u>32,962</u>
Reconciliation of funds:		
Total funds brought forward	(12,400)	(12,400)
Total funds carried forward	<u><u>20,562</u></u>	<u><u>20,562</u></u>

4 Income from other trading activities

	Unrestricted £	Total 2025 £	Total 2024 £
Children's social care consultancy	104,575	104,575	38,581
	<u>104,575</u>	<u>104,575</u>	<u>38,581</u>

5 Other expenditure

	Unrestricted £	Total 2025 £	Total 2024 £
Subcontractor costs	94,336	94,336	-
Other direct costs	1,575	1,575	-
Motor and travel costs	4,432	4,432	2,265
Premises costs	7,752	7,752	1,040
General administrative costs	2,826	2,826	1,269
Legal and professional costs	12,282	12,282	1,045
	<u>123,203</u>	<u>123,203</u>	<u>5,619</u>

Centre For Outcomes Of Care

Notes to the Accounts

6 Staff costs

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

	2025		2024	
	Number		Number	
Children's social care consultancy	-		-	
7 Debtors				
	2025		2024	
	£		£	
Trade debtors	35,200		16,000	
VAT recoverable	5,769		-	
Other debtors	-		5,165	
Prepayments and accrued income	2,363		-	
	<u>43,332</u>		<u>21,165</u>	
8 Creditors: amounts falling due within one year				
	2025		2024	
	£		£	
Other loans	-		1,250	
Other creditors	50,105		13,960	
Accruals	1,730		962	
	<u>51,835</u>		<u>16,172</u>	
9 Movement in funds				
	At 1 April 2024	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2025
)		
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	20,562	104,575	(123,203)	1,934
Total funds	<u>20,562</u>	<u>104,575</u>	<u>(123,203)</u>	<u>1,934</u>
10 Analysis of net assets between funds				
			Unrestricted funds	Total
			£	£
Net current assets			1,934	1,934
			<u>1,934</u>	<u>1,934</u>

Centre For Outcomes Of Care

Notes to the Accounts

11 Reconciliation of net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	15,569	(5,132)	10,437
	<u>15,569</u>	<u>(5,132)</u>	<u>10,437</u>
Borrowings	(1,250)	1,250	-
	<u>(1,250)</u>	<u>1,250</u>	<u>-</u>
Net debt	<u>14,319</u>	<u>(3,882)</u>	<u>10,437</u>

12 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2025	2025	2024	2024
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Operating leases with expiry date:				
Within one year	10,839	-	-	-
Over five years	24,387	-	-	-
	<u>35,226</u>	<u>-</u>	<u>-</u>	<u>-</u>

13 Related party disclosures

Controlling party

The charitable company is controlled by the Director and Trustee M.E. Kerr.

Centre For Outcomes Of Care
Detailed Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Other trading activities			
Children's social care consultancy	104,575	104,575	38,581
	<u>104,575</u>	<u>104,575</u>	<u>38,581</u>
Total income and endowments	104,575	104,575	38,581
Expenditure on:			
Other expenditure			
Subcontractor costs	94,336	94,336	-
Other direct costs	1,575	1,575	-
	<u>95,911</u>	<u>95,911</u>	<u>-</u>
Motor and travel costs			
Travel and subsistence	1,732	1,732	15
Business mileage costs reimbursed	2,700	2,700	2,250
	<u>4,432</u>	<u>4,432</u>	<u>2,265</u>
Premises costs			
Rent	6,579	6,579	-
Light, heat and power	499	499	-
Premises repairs and maintenance	154	154	-
Other premises costs	520	520	1,040
	<u>7,752</u>	<u>7,752</u>	<u>1,040</u>
General administrative costs, including depreciation and amortisation			
Bank charges	84	84	69
General insurances	474	474	-
Software, IT support and related costs	1,789	1,789	42
Stationery and printing	7	7	798
Telephone, fax and broadband	472	472	360
	<u>2,826</u>	<u>2,826</u>	<u>1,269</u>
Legal and professional costs			
Accountancy	1,678	1,678	960
Bookkeeping	350	350	-
Other legal and professional costs	10,254	10,254	85
	<u>12,282</u>	<u>12,282</u>	<u>1,045</u>
Total of expenditure of other costs	<u>123,203</u>	<u>123,203</u>	<u>5,619</u>
Total expenditure	123,203	123,203	5,619

Centre For Outcomes Of Care

Detailed Statement of Financial Activities

Net gains on investments	-	-	-
	<hr/>	<hr/>	<hr/>
Net (expenditure)/income	(18,628)	(18,628)	32,962
	<hr/>	<hr/>	<hr/>
Net (expenditure)/income before other gains/(losses)	(18,628)	(18,628)	32,962
	<hr/>	<hr/>	<hr/>
Other Gains	-	-	-
	<hr/>	<hr/>	<hr/>
Net movement in funds	(18,628)	(18,628)	32,962
	<hr/>	<hr/>	<hr/>
Reconciliation of funds:			
Total funds brought forward	20,562	20,562	(12,400)
	<hr/>	<hr/>	<hr/>
Total funds carried forward	1,934	1,934	20,562
	<hr/>	<hr/>	<hr/>

Centre For Outcomes Of Care

Independent Examiners Report

Independent Examiner's Report to the trustee of Centre For Outcomes Of Care

I report to the charity trustee on my examination of the financial statements of Centre For Outcomes Of Care for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustee (and also a director for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Andrew Meiring FCCA

Xeinadin

Dalton House

9 Dalton Square

Lancaster

LA1 1WD

17 December 2025

CENTRE FOR OUTCOMES OF CARE

England & Wales - Charity number 1189874

Accounts

Objectives and Activities:

The objects of the charity are to preserve and protect the physical and mental health of children and young people who experience social care by improving the social care service they receive by advancing the education of the public and all those involved in and responsible for children's social care and by promoting an evidence-based approach to the development of policy, practice and services in children's social care.

The charity furthers its charitable purposes for the public benefit through:

- Providing learning events online and in person
- Developing practice approaches for children's social care
- Carry out research for providers of children's social care
- Making representations to policymakers to develop appropriate policies for children and families at risk of or receiving social care

Structure, governance and management

The Centre for Outcomes of Care is a company limited by guarantee governed by its Memorandum and Articles of Association dated 9th June 2020. The Centre for Outcomes of Care is registered as a charity with the Charity Commission since 10th June 2020.

Appointment of trustees

As set out in the Articles of Association the number of trustees shall not be less than 3. The recruitment of trustees is undertaken through advertisement in appropriate media, and the board makes final appointment decisions by vote and resolution. In the financial year 2022 to 2023 the Centre for Outcomes of Care temporarily ceased all operations due to the impact of Covid. Due to this the charity did not have 3 trustees from 22nd September 2022, with only the Charity founder, Dr Mark Kerr as the only trustee.

Organisation

The board of trustees administer the charity. The board meets at least once a year.

Related parties and co-operation with other organisations

None of the trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Summary of achievements during the period

The year 2023 to 2024 was focused on ensuring early adopters of TCOM and the Child and Adolescent Needs and Strengths ((CANS) assessments had successful implementations.

Work was also undertaken with stakeholders, including national and local governments, fostering and residential care providers, to prepare for the broader rollout of the CANS assessments planned for Autumn 2024.

The awareness and interest in the CANS assessments continued to grow over the year. This was demonstrated when the CANS was included in the Greater Manchester funding bid to become a DfE funded Regional Care Cooperative. We are currently awaiting the outcome of this government bid process. However, it is a significant achievement that the CANS assessment was chosen out of the various approaches available.

A key requirement for successfully implementing the CANS assessments is an appropriately qualified workforce. During this year, in partnership with local authorities piloting the CANS, the Centre for Outcomes of Care supported the development of new recruitment and staff training programs for CANS assessors.

Overall, following the set backs during Covid, the year 2023 – 2024 has successfully developed the foundation for growth and impact in the next financial year.

Financial review

Trustees are aware of the reliability of the charity on income from charitable activities. Opportunities are being identified to secure grant funding during the next financial year.

Investment powers and policy

The trustees have powers to make investment decisions for unrestricted charitable funds and / or to delegate these decisions to a financial expert subject to an investment policy passed by resolution. To date there are no funds available for investment or expected in the near future.

Reserves policy and going concern

The charity has a reserves policy always to maintain 3 months of operational costs. Due to the impact of the Covid pandemic, the charity could not adhere to this. The charity continued to meet the going concern criteria.

Risk management

Following the impact of Covid, risk mitigation was put in place by ceasing operations in 2022 – 2023. This financial year had limited operations in preparation for full operations to restart in 2024 – 2025.

Plans for future periods

The charity plans to continue focusing on the TCOM England program as well as working toward securing core grant funding.

Centre For Outcomes Of Care

Charity No. 1189874

Company No. 10996449

Trustee's Report and Unaudited Accounts

31 March 2024

Centre For Outcomes Of Care

Contents

	Pages
Trustee's Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Summary Income and Expenditure Account	5
Balance Sheet	6
Statement of Cash flows	7
Notes to the Accounts	8 to 13
Detailed Statement of Financial Activities	14 to 15

Centre For Outcomes Of Care

Trustees Annual Report

The trustee, who is also a director of the charity for the purposes of the Companies Act 2006, presents their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 10996449

Charity No. 1189874

Registered Office

Unit 1 Strands Barn

Strands Barn Lane

Hornby

Lancaster

LA1 8JF

Director and Trustee

The Director of the charitable company are its Trustee for the purposes of charity law.

The following Director and Trustee served during the year:

M.E. Kerr

Accountants

Meiring & Co

Unit 1 Strands Barn

Strands Farm Lane

Hornby

Lancaster

LA2 8JF

The Trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

M.E. Kerr

Trustee

06 December 2024

Centre For Outcomes Of Care

Independent Examiners Report

Independent Examiner's Report to the trustee of Centre For Outcomes Of Care

I report to the charity trustee on my examination of the financial statements of Centre For Outcomes Of Care for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustee (and also a director for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Andrew Meiring FCCA

Meiring & Co

Unit 1 Strands Barn

Strands Farm Lane

Hornby

Lancaster

LA2 8JF

06 December 2024

Centre For Outcomes Of Care

Statement of Financial Activities for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Other trading activities	4	38,581	38,581	-
Total		38,581	38,581	-
Expenditure on:				
Other	5	5,619	5,619	1,996
Total		5,619	5,619	1,996
Net gains on investments		-	-	-
Net income/(expenditure)	6	32,962	32,962	(1,996)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		32,962	32,962	(1,996)
Other gains and losses				
Net movement in funds		32,962	32,962	(1,996)
Reconciliation of funds:				
Total funds brought forward		(12,400)	(12,400)	(10,404)
Total funds carried forward		20,562	20,562	(12,400)

Centre For Outcomes Of Care
 Summary Income and Expenditure Account
 for the year ended 31 March 2024

	2024 £	2023 £
Income	38,581	-
Gross income for the year	<u>38,581</u>	<u>-</u>
Expenditure	5,619	1,182
Depreciation and charges for impairment of fixed assets	-	814
Total expenditure for the year	<u>5,619</u>	<u>1,996</u>
Net income/(expenditure) before tax for the year	32,962	(1,996)
Net income /(expenditure)for the year	<u><u>32,962</u></u>	<u><u>(1,996)</u></u>

Centre For Outcomes Of Care

Balance Sheet

at 31 March 2024

Company No.	10996449	Notes	2024 £	2023 £
Current assets				
Debtors		8	21,165	-
Cash at bank and in hand			15,569	1,590
			<u>36,734</u>	<u>1,590</u>
Creditors: Amount falling due within one year		9	(16,172)	(13,990)
Net current assets/(liabilities)			20,562	(12,400)
Total assets less current liabilities			<u>20,562</u>	<u>(12,400)</u>
Net assets/(liabilities) excluding pension asset or liability			20,562	(12,400)
Total net assets/(liabilities)			<u>20,562</u>	<u>(12,400)</u>
The funds of the charity				
Restricted funds		10		
Unrestricted funds		10		
General funds			20,562	(12,400)
			<u>20,562</u>	<u>(12,400)</u>
Reserves		10		
Total funds			<u>20,562</u>	<u>(12,400)</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 06 December 2024

And signed on its behalf by:

M.E. Kerr

Trustee

06 December 2024

Centre For Outcomes Of Care

Statement of Cash flows

for the year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	32,962	(1,996)
Adjustments for:		
Loss on disposal of tangible fixed assets	-	554
(Increase)/Decrease in trade and other receivables	(21,165)	2,450
Increase in trade and other payables	2,182	742
Net cash provided by operating activities	<u>13,979</u>	<u>2,010</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	13,979	2,010
Cash and cash equivalents at the beginning of the year	1,590	(6)
Cash and cash equivalents at the end of the year	<u>15,569</u>	<u>2,004</u>
Components of cash and cash equivalents		
Cash and bank balances	15,569	1,590
	<u>15,569</u>	<u>1,590</u>

Centre For Outcomes Of Care

Notes to the Accounts

for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Centre For Outcomes Of Care

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Centre For Outcomes Of Care

Notes to the Accounts

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

Centre For Outcomes Of Care

Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023	Total funds 2023
Expenditure on:		
Other	1,996	1,996
Total	<u>1,996</u>	<u>1,996</u>
Net income	<u>(1,996)</u>	<u>(1,996)</u>
Net income before other gains/(losses)	(1,996)	(1,996)
Other gains and losses:		
Net movement in funds	<u>(1,996)</u>	<u>(1,996)</u>
Reconciliation of funds:		
Total funds brought forward	(10,404)	(10,404)
Total funds carried forward	<u><u>(12,400)</u></u>	<u><u>(12,400)</u></u>

4 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Children's social care consultancy	38,581	38,581	-
	<u>38,581</u>	<u>38,581</u>	<u>-</u>

5 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Advertising	-	-	43
Motor and travel costs	2,265	2,265	52
Premises costs	1,040	1,040	-
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	-	-	814
General administrative costs	1,269	1,269	127
Legal and professional costs	1,045	1,045	960
	<u>5,619</u>	<u>5,619</u>	<u>1,996</u>

6 Net income/(expenditure) before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	-	260

Centre For Outcomes Of Care

Notes to the Accounts

7 Staff costs

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

	2024 Number	2023 Number
Children's social care consultancy	-	-

8 Debtors

	2024 £	2023 £
Trade debtors	16,000	-
Other debtors	5,165	-
	<u>21,165</u>	<u>-</u>

9 Creditors: amounts falling due within one year

	2024 £	2023 £
Other loans	1,250	1,250
Trade creditors	-	1,518
Other creditors	13,960	10,260
Accruals	962	962
	<u>16,172</u>	<u>13,990</u>

10 Movement in funds

	At 1 April 2023 £	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	(12,400)	38,581	(5,619)	20,562
	<u>(12,400)</u>	<u>38,581</u>	<u>(5,619)</u>	<u>20,562</u>

11 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	20,562	20,562
	<u>20,562</u>	<u>20,562</u>

Centre For Outcomes Of Care

Notes to the Accounts

12 Reconciliation of net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash and cash equivalents	1,590	13,979	15,569
	<u>1,590</u>	<u>13,979</u>	<u>15,569</u>
Borrowings	(1,250)	-	(1,250)
	<u>(1,250)</u>	<u>-</u>	<u>(1,250)</u>
Net debt	<u>340</u>	<u>13,979</u>	<u>14,319</u>

13 Related party disclosures

Controlling party

The charitable company is controlled by the Director and Trustee M.E. Kerr.

Centre For Outcomes Of Care
Detailed Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Other trading activities			
Children's social care consultancy	38,581	38,581	-
	<u>38,581</u>	<u>38,581</u>	<u>-</u>
Total income and endowments	38,581	38,581	-
Expenditure on:			
Other expenditure			
Advertising	-	-	43
	<u>-</u>	<u>-</u>	<u>43</u>
Motor and travel costs			
Travel and subsistence	15	15	52
Business mileage costs reimbursed	2,250	2,250	-
	<u>2,265</u>	<u>2,265</u>	<u>52</u>
Premises costs			
Other premises costs	1,040	1,040	-
	<u>1,040</u>	<u>1,040</u>	<u>-</u>
General administrative costs, including depreciation and amortisation			
Depreciation of	-	-	260
Loss on disposal of tangible fixed assets	-	-	554
Bank charges	69	69	69
Software, IT support and related costs	42	42	58
Stationery and printing	798	798	-
Telephone, fax and broadband	360	360	-
	<u>1,269</u>	<u>1,269</u>	<u>941</u>
Legal and professional costs			
Accountancy and bookkeeping	960	960	960
Other legal and professional costs	85	85	-
	<u>1,045</u>	<u>1,045</u>	<u>960</u>
Total of expenditure of other costs	<u>5,619</u>	<u>5,619</u>	<u>1,996</u>
Total expenditure	5,619	5,619	1,996
Net gains on investments	-	-	-
Net income/(expenditure)	<u>32,962</u>	<u>32,962</u>	<u>(1,996)</u>

Centre For Outcomes Of Care

Detailed Statement of Financial Activities

Net income/(expenditure) before other gains/(losses)	<u>32,962</u>	<u>32,962</u>	<u>(1,996)</u>
Other Gains	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	<u>32,962</u>	<u>32,962</u>	<u>(1,996)</u>
Reconciliation of funds:			
Total funds brought forward	<u>(12,400)</u>	<u>(12,400)</u>	<u>(10,404)</u>
Total funds carried forward	<u>20,562</u>	<u>20,562</u>	<u>(12,400)</u>

Centre For Outcomes Of Care

Charity No. 1189874

Company No. 10996449

Trustee's Report and Unaudited Accounts

31 March 2024

Centre For Outcomes Of Care

Contents

	Pages
Trustee's Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Summary Income and Expenditure Account	5
Balance Sheet	6
Statement of Cash flows	7
Notes to the Accounts	8 to 13
Detailed Statement of Financial Activities	14 to 15

Centre For Outcomes Of Care

Trustees Annual Report

The trustee, who is also a director of the charity for the purposes of the Companies Act 2006, presents their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 10996449

Charity No. 1189874

Registered Office

Unit 1 Strands Barn

Strands Barn Lane

Hornby

Lancaster

LA1 8JF

Director and Trustee

The Director of the charitable company are its Trustee for the purposes of charity law.

The following Director and Trustee served during the year:

M.E. Kerr

Accountants

Meiring & Co

Unit 1 Strands Barn

Strands Farm Lane

Hornby

Lancaster

LA2 8JF

The Trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

M.E. Kerr

Trustee

06 December 2024

Centre For Outcomes Of Care

Independent Examiners Report

Independent Examiner's Report to the trustee of Centre For Outcomes Of Care

I report to the charity trustee on my examination of the financial statements of Centre For Outcomes Of Care for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustee (and also a director for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Andrew Meiring FCCA

Meiring & Co

Unit 1 Strands Barn

Strands Farm Lane

Hornby

Lancaster

LA2 8JF

06 December 2024

Centre For Outcomes Of Care

Statement of Financial Activities for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Other trading activities	4	38,581	38,581	-
Total		38,581	38,581	-
Expenditure on:				
Other	5	5,619	5,619	1,996
Total		5,619	5,619	1,996
Net gains on investments		-	-	-
Net income/(expenditure)	6	32,962	32,962	(1,996)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		32,962	32,962	(1,996)
Other gains and losses				
Net movement in funds		32,962	32,962	(1,996)
Reconciliation of funds:				
Total funds brought forward		(12,400)	(12,400)	(10,404)
Total funds carried forward		20,562	20,562	(12,400)

Centre For Outcomes Of Care
 Summary Income and Expenditure Account
 for the year ended 31 March 2024

	2024 £	2023 £
Income	38,581	-
Gross income for the year	<u>38,581</u>	<u>-</u>
Expenditure	5,619	1,182
Depreciation and charges for impairment of fixed assets	-	814
Total expenditure for the year	<u>5,619</u>	<u>1,996</u>
Net income/(expenditure) before tax for the year	32,962	(1,996)
Net income /(expenditure)for the year	<u><u>32,962</u></u>	<u><u>(1,996)</u></u>

Centre For Outcomes Of Care

Balance Sheet

at 31 March 2024

Company No.	10996449	Notes	2024 £	2023 £
Current assets				
Debtors		8	21,165	-
Cash at bank and in hand			15,569	1,590
			<u>36,734</u>	<u>1,590</u>
Creditors: Amount falling due within one year		9	(16,172)	(13,990)
Net current assets/(liabilities)			20,562	(12,400)
Total assets less current liabilities			<u>20,562</u>	<u>(12,400)</u>
Net assets/(liabilities) excluding pension asset or liability			20,562	(12,400)
Total net assets/(liabilities)			<u>20,562</u>	<u>(12,400)</u>
The funds of the charity				
Restricted funds		10		
Unrestricted funds		10		
General funds			20,562	(12,400)
			<u>20,562</u>	<u>(12,400)</u>
Reserves		10		
Total funds			<u>20,562</u>	<u>(12,400)</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 06 December 2024

And signed on its behalf by:

M.E. Kerr

Trustee

06 December 2024

Centre For Outcomes Of Care

Statement of Cash flows

for the year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	32,962	(1,996)
Adjustments for:		
Loss on disposal of tangible fixed assets	-	554
(Increase)/Decrease in trade and other receivables	(21,165)	2,450
Increase in trade and other payables	2,182	742
Net cash provided by operating activities	<u>13,979</u>	<u>2,010</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	13,979	2,010
Cash and cash equivalents at the beginning of the year	1,590	(6)
Cash and cash equivalents at the end of the year	<u>15,569</u>	<u>2,004</u>
Components of cash and cash equivalents		
Cash and bank balances	15,569	1,590
	<u>15,569</u>	<u>1,590</u>

Centre For Outcomes Of Care

Notes to the Accounts

for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Centre For Outcomes Of Care

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Centre For Outcomes Of Care

Notes to the Accounts

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

Centre For Outcomes Of Care

Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023	Total funds 2023
Expenditure on:		
Other	1,996	1,996
Total	<u>1,996</u>	<u>1,996</u>
Net income	<u>(1,996)</u>	<u>(1,996)</u>
Net income before other gains/(losses)	(1,996)	(1,996)
Other gains and losses:		
Net movement in funds	<u>(1,996)</u>	<u>(1,996)</u>
Reconciliation of funds:		
Total funds brought forward	(10,404)	(10,404)
Total funds carried forward	<u><u>(12,400)</u></u>	<u><u>(12,400)</u></u>

4 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Children's social care consultancy	38,581	38,581	-
	<u>38,581</u>	<u>38,581</u>	<u>-</u>

5 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Advertising	-	-	43
Motor and travel costs	2,265	2,265	52
Premises costs	1,040	1,040	-
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	-	-	814
General administrative costs	1,269	1,269	127
Legal and professional costs	1,045	1,045	960
	<u>5,619</u>	<u>5,619</u>	<u>1,996</u>

6 Net income/(expenditure) before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	-	260

Centre For Outcomes Of Care

Notes to the Accounts

7 Staff costs

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

	2024 Number	2023 Number
Children's social care consultancy	-	-

8 Debtors

	2024 £	2023 £
Trade debtors	16,000	-
Other debtors	5,165	-
	<u>21,165</u>	<u>-</u>

9 Creditors: amounts falling due within one year

	2024 £	2023 £
Other loans	1,250	1,250
Trade creditors	-	1,518
Other creditors	13,960	10,260
Accruals	962	962
	<u>16,172</u>	<u>13,990</u>

10 Movement in funds

	At 1 April 2023 £	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	(12,400)	38,581	(5,619)	20,562
	<u>(12,400)</u>	<u>38,581</u>	<u>(5,619)</u>	<u>20,562</u>

11 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	20,562	20,562
	<u>20,562</u>	<u>20,562</u>

Centre For Outcomes Of Care

Notes to the Accounts

12 Reconciliation of net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash and cash equivalents	1,590	13,979	15,569
	<u>1,590</u>	<u>13,979</u>	<u>15,569</u>
Borrowings	(1,250)	-	(1,250)
	<u>(1,250)</u>	<u>-</u>	<u>(1,250)</u>
Net debt	<u>340</u>	<u>13,979</u>	<u>14,319</u>

13 Related party disclosures

Controlling party

The charitable company is controlled by the Director and Trustee M.E. Kerr.

Centre For Outcomes Of Care
Detailed Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Other trading activities			
Children's social care consultancy	38,581	38,581	-
	<u>38,581</u>	<u>38,581</u>	<u>-</u>
Total income and endowments	38,581	38,581	-
Expenditure on:			
Other expenditure			
Advertising	-	-	43
	<u>-</u>	<u>-</u>	<u>43</u>
Motor and travel costs			
Travel and subsistence	15	15	52
Business mileage costs reimbursed	2,250	2,250	-
	<u>2,265</u>	<u>2,265</u>	<u>52</u>
Premises costs			
Other premises costs	1,040	1,040	-
	<u>1,040</u>	<u>1,040</u>	<u>-</u>
General administrative costs, including depreciation and amortisation			
Depreciation of	-	-	260
Loss on disposal of tangible fixed assets	-	-	554
Bank charges	69	69	69
Software, IT support and related costs	42	42	58
Stationery and printing	798	798	-
Telephone, fax and broadband	360	360	-
	<u>1,269</u>	<u>1,269</u>	<u>941</u>
Legal and professional costs			
Accountancy and bookkeeping	960	960	960
Other legal and professional costs	85	85	-
	<u>1,045</u>	<u>1,045</u>	<u>960</u>
Total of expenditure of other costs	<u>5,619</u>	<u>5,619</u>	<u>1,996</u>
Total expenditure	5,619	5,619	1,996
Net gains on investments	-	-	-
Net income/(expenditure)	<u>32,962</u>	<u>32,962</u>	<u>(1,996)</u>

Centre For Outcomes Of Care

Detailed Statement of Financial Activities

Net income/(expenditure) before other gains/(losses)	<u>32,962</u>	<u>32,962</u>	<u>(1,996)</u>
Other Gains	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	<u>32,962</u>	<u>32,962</u>	<u>(1,996)</u>
Reconciliation of funds:			
Total funds brought forward	<u>(12,400)</u>	<u>(12,400)</u>	<u>(10,404)</u>
Total funds carried forward	<u>20,562</u>	<u>20,562</u>	<u>(12,400)</u>

CENTRE FOR OUTCOMES OF CARE

England & Wales - Charity number 1189874

Accounts

Centre For Outcomes Of Care

Charity No. 1189874

Company No. 10996449

Trustees' Report and Unaudited Accounts

31 March 2023

Centre For Outcomes Of Care

Contents

	Pages
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Summary Income and Expenditure Account	5
Balance Sheet	6
Statement of Cash flows	7
Notes to the Accounts	8 to 14
Detailed Statement of Financial Activities	15 to 16

Centre For Outcomes Of Care

Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 10996449

Charity No. 1189874

Registered Office

Unit 1 Strands Barn

Strands Barn Lane

Hornby

Lancaster

LA1 8JF

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

H. Gallagher (Resigned 20 September 2022)

J. Kendal (Resigned 20 September 2022)

M.E. Kerr

Accountants

Meiring & Co

Unit 1 Strands Barn

Strands Farm Lane

Hornby

Lancaster

LA2 8JF

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

M.E. Kerr

Trustee

15 December 2023

Centre For Outcomes Of Care

Independent Examiners Report

Independent Examiner's Report to the trustees of Centre For Outcomes Of Care

I report to the charity trustees on my examination of the financial statements of Centre For Outcomes Of Care for the year ended 31 March 2023.

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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Andrew Meiring FCCA

Meiring & Co

Unit 1 Strands Barn

Strands Farm Lane

Hornby

Lancaster

LA2 8JF

15 December 2023

Centre For Outcomes Of Care

Statement of Financial Activities for the year ended 31 March 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Other trading activities	4	-	-	24,566
Other	5	-	-	11,364
Total		-	-	35,930
Expenditure on:				
Other	6	1,996	1,996	34,805
Total		1,996	1,996	34,805
Net gains on investments		-	-	-
Net (expenditure)/income	7	(1,996)	(1,996)	1,125
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(1,996)	(1,996)	1,125
Other gains and losses				
Net movement in funds		(1,996)	(1,996)	1,125
Reconciliation of funds:				
Total funds brought forward		(10,404)	(10,404)	(11,529)
Total funds carried forward		(12,400)	(12,400)	(10,404)

Centre For Outcomes Of Care
 Summary Income and Expenditure Account
 for the year ended 31 March 2023

	2023 £	2022 £
Income	-	35,930
Gross income for the year	<u>-</u>	<u>35,930</u>
Expenditure	1,182	34,223
Depreciation and charges for impairment of fixed assets	814	582
Total expenditure for the year	<u>1,996</u>	<u>34,805</u>
Net (expenditure)/income before tax for the year	(1,996)	1,125
Net (expenditure)/income for the year	<u><u>(1,996)</u></u>	<u><u>1,125</u></u>

Centre For Outcomes Of Care

Balance Sheet

at 31 March 2023

Company No. 10996449	Notes	2023 £	2022 £
Fixed assets			
Intangible assets	9	-	-
Tangible assets	10	-	814
		<u>-</u>	<u>814</u>
Current assets			
Debtors	11	-	2,450
Cash at bank and in hand		1,590	-
		<u>1,590</u>	<u>2,450</u>
Creditors: Amount falling due within one year	12	(13,990)	(13,668)
Net current liabilities		<u>(12,400)</u>	<u>(11,218)</u>
Total assets less current liabilities		<u>(12,400)</u>	<u>(10,404)</u>
Net liabilities excluding pension asset or liability		<u>(12,400)</u>	<u>(10,404)</u>
Total net liabilities		<u><u>(12,400)</u></u>	<u><u>(10,404)</u></u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		(12,400)	(10,404)
		<u>(12,400)</u>	<u>(10,404)</u>
Reserves	13		
Total funds		<u><u>(12,400)</u></u>	<u><u>(10,404)</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 15 December 2023

And signed on its behalf by:

M.E. Kerr

Trustee

15 December 2023

Centre For Outcomes Of Care

Statement of Cash flows

for the year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(1,996)	1,125
Adjustments for:		
Depreciation of property, plant and equipment	260	582
Loss on disposal of tangible fixed assets	554	-
Decrease in trade and other receivables	2,450	-
Increase/(Decrease) in trade and other payables	742	(7,299)
Net cash provided by/(used in) operating activities	<u>2,010</u>	<u>(16,956)</u>
Cash flows from investing activities		
Proceeds from sale of intangible assets	12,000	-
Payments for intangible assets	(12,000)	-
Net cash from investing activities	<u>-</u>	<u>11,364</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	2,010	(5,592)
Cash and cash equivalents at the beginning of the year	(6)	5,585
Cash and cash equivalents at the end of the year	<u>2,004</u>	<u>(7)</u>
Components of cash and cash equivalents		
Cash and bank balances	1,590	-
Bank overdrafts	-	(6)
	<u>1,590</u>	<u>(6)</u>

Centre For Outcomes Of Care

Notes to the Accounts

for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Centre For Outcomes Of Care

Notes to the Accounts

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, fittings and equipment	33% Straight line
----------------------------------	-------------------

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Intellectual property	10% Straight line
-----------------------	-------------------

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Centre For Outcomes Of Care

Notes to the Accounts

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Centre For Outcomes Of Care

Notes to the Accounts

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Other trading activities	24,566	24,566
Other	11,364	11,364
Total	<u>35,930</u>	<u>35,930</u>
Expenditure on:		
Other	34,805	34,805
Total	<u>34,805</u>	<u>34,805</u>
Net income	<u>1,125</u>	<u>1,125</u>
Net income before other gains/(losses)	1,125	1,125
Other gains and losses:		
Net movement in funds	<u>1,125</u>	<u>1,125</u>
Reconciliation of funds:		
Total funds brought forward	(11,529)	(11,529)
Total funds carried forward	<u>(10,404)</u>	<u>(10,404)</u>

4 Income from other trading activities

	Total 2023 £	Total 2022 £
Children's social care consultancy	-	24,566
	<u>-</u>	<u>24,566</u>

Centre For Outcomes Of Care

Notes to the Accounts

5 Other income

	Total 2023	Total 2022
	£	£
Government Covid-19 support	-	11,364
	<u>-</u>	<u>11,364</u>

6 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Advertising	43	43	115
Employee costs	-	-	26,897
Motor and travel costs	52	52	167
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	814	814	582
General administrative costs	127	127	4,428
Legal and professional costs	960	960	2,616
	<u>1,996</u>	<u>1,996</u>	<u>34,805</u>

7 Net (expenditure)/income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	260	582

8 Staff costs

	2023	2022
Salaries and wages	-	26,250
Social security costs	-	647
	<u>-</u>	<u>26,897</u>

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

	2023 Number	2022 Number
Children's social care consultancy	-	1
	<u>-</u>	<u>1</u>

Centre For Outcomes Of Care

Notes to the Accounts

9 Intangible fixed assets

	Other £	Total £
Cost		
Additions	12,000	12,000
Disposals	(12,000)	(12,000)
At 31 March 2023	<u>-</u>	<u>-</u>
Net book values		
At 31 March 2023	<u>-</u>	<u>-</u>

10 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost or revaluation		
At 1 April 2022	2,020	2,020
Disposals	(2,020)	(2,020)
At 31 March 2023	<u>-</u>	<u>-</u>
Depreciation and impairment		
At 1 April 2022	1,206	1,206
Depreciation charge for the year	260	260
Disposals	(1,466)	(1,466)
At 31 March 2023	<u>-</u>	<u>-</u>
Net book values		
At 31 March 2023	<u>-</u>	<u>-</u>
At 31 March 2022	<u>814</u>	<u>814</u>

11 Debtors

	2023 £	2022 £
Other debtors	-	2,306
Prepayments and accrued income	-	144
	<u>-</u>	<u>2,450</u>

Centre For Outcomes Of Care

Notes to the Accounts

12 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	-	6
Other loans	1,250	1,250
Trade creditors	1,518	656
Other taxes and social security	-	10,380
Other creditors	10,260	-
Accruals	962	1,376
	<u>13,990</u>	<u>13,668</u>

13 Movement in funds

	At 1 April 2022	Resources expended	At 31 March 2023
		£	£
Restricted funds:			
Unrestricted funds:			
General funds	(10,404)	(1,996)	(12,400)
	<u>(10,404)</u>	<u>(1,996)</u>	<u>(12,400)</u>

14 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	(12,400)	(12,400)
	<u>(12,400)</u>	<u>(12,400)</u>

15 Reconciliation of net debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash and cash equivalents	-	1,590	1,590
Bank overdrafts	(6)	6	-
	<u>(6)</u>	<u>1,596</u>	<u>1,590</u>
Borrowings	(1,250)	-	(1,250)
	<u>(1,250)</u>	<u>-</u>	<u>(1,250)</u>
Net debt	<u>(1,256)</u>	<u>1,596</u>	<u>340</u>

Centre For Outcomes Of Care
Detailed Statement of Financial Activities
for the year ended 31 March 2023

	2023	Total funds 2023	Total funds 2022
	£	£	£
Income and endowments from:			
Other trading activities			
Children's social care consultancy	-	-	24,566
	<u>-</u>	<u>-</u>	<u>24,566</u>
Other			
Government Covid-19 support	-	-	11,364
	<u>-</u>	<u>-</u>	<u>11,364</u>
Total income and endowments	-	-	35,930
Expenditure on:			
Other expenditure			
Advertising	43	43	115
	<u>43</u>	<u>43</u>	<u>115</u>
Salaries/wages	-	-	26,250
Employer's NIC	-	-	647
	<u>-</u>	<u>-</u>	<u>26,897</u>
Motor and travel costs			
Travel and subsistence	52	52	167
	<u>52</u>	<u>52</u>	<u>167</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Fixtures, fittings and equipment	260	260	582
Loss on disposal of tangible fixed assets	554	554	-
Bank charges	69	69	122
Equipment repairs and maintenance	-	-	29
Software, IT support and related costs	58	58	781
Stationery and printing	-	-	652
Subscriptions	-	-	216
Sundry expenses	-	-	2,265
Telephone, fax and broadband	-	-	363
	<u>941</u>	<u>941</u>	<u>5,010</u>
Legal and professional costs			
Accountancy and bookkeeping	960	960	1,465
Consultancy fees	-	-	1,116
Other legal and professional costs	-	-	35

Centre For Outcomes Of Care
Detailed Statement of Financial Activities

	<u>960</u>	<u>960</u>	<u>2,616</u>
Total of expenditure of other costs	<u>1,996</u>	<u>1,996</u>	<u>34,805</u>
Total expenditure	1,996	1,996	34,805
Net gains on investments	-	-	-
	<u>(1,996)</u>	<u>(1,996)</u>	<u>1,125</u>
Net (expenditure)/income			
Net (expenditure)/income before other gains/(losses)	<u>(1,996)</u>	<u>(1,996)</u>	<u>1,125</u>
Other Gains	-	-	-
Net movement in funds	<u>(1,996)</u>	<u>(1,996)</u>	<u>1,125</u>
Reconciliation of funds:			
Total funds brought forward	(10,404)	(10,404)	(11,529)
Total funds carried forward	<u>(12,400)</u>	<u>(12,400)</u>	<u>(10,404)</u>

CENTRE FOR OUTCOMES OF CARE

England & Wales - Charity number 1189874

Accounts

Centre For Outcomes Of Care

Charity No. 1189874

Company No. 10996449

Trustees' Report and Unaudited

Accounts

31 March 2022

**Centre For Outcomes Of
Care**

	Pages
Trustees' Annual Report	2
	3
Statement of Financial Activities	4
Summary Income and Expenditure Account	5
Balance Sheet	6
Statement of Cash flows	7
Notes to the Accounts	8 to 14
Detailed Statement of Financial Activities	15 to 16

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 10996449

Charity No.

1189874

Registered

Office

Unit 1 Strands Barn
Strands Barn Lane
Hornby
Lancaster
LA1 8JF

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

H. Gallagher	(Resigned 20 September 2022)
J. Kendal	(Resigned 20 September 2022)
J. Stanley	(Resigned 15 December 2021)

Accountants

Meiring & Co
Unit 1 Strands Barn
Strands Farm Lane
Hornby
Lancaster
LA2 8JF

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



**Centre For Outcomes Of
Care**

H.

Gallagher

Trustee

22 March 2023

Independent Examiner's Report to the trustees of Centre For Outcomes Of Care

I report to the charity trustees on my examination of the financial statements of Centre For Outcomes Of Care for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Andrew Meiring
FCCA
Meiring & Co
Unit 1 Strands Barn
Strands Farm Lane
Hornby
Lancaster
LA2 8JF
22 March 2023

**Centre For Outcomes Of
Care Statement of Financial
Activities**

	Notes	Unrestrict ed fund s 202 2 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Other trading activities	4	24,566	24,566	16,713
Other	5	11,364	11,364	22,764
Total		35,930	35,930	39,477
Expenditure on:				
Other	6	34,805	34,805	71,994
Total		34,805	34,805	71,994
Net gains on investments		-	-	-
Net income/ (expenditure)	7	1,125	1,125	(32,517)
Transfers between funds		-	-	-
Net income/ (expenditure) before other gains/(losses)		1,125	1,125	(32,517)
Other gains and losses				
Net movement in funds		1,125	1,125	(32,517)
Reconciliation of funds:				
Total funds brought forward		(11,529)	(11,529)	20,988
Total funds carried forward		<u>(10,404)</u>	<u>(10,404)</u>	<u>(11,529)</u>

**Centre For Outcomes Of Care
Summary Income and Expenditure
Account**

	202 2	202 1
Income	35,930	39,477
Gross income for the year	<u>35,930</u>	<u>39,477</u>
Expenditure	34,223	71,412
Depreciation and charges for impairment of fixed assets	582	582
Total expenditure for the year	<u>34,805</u>	<u>71,994</u>
Net income/(expenditure) before tax for the year	1,125	(32,517)
Net income /(expenditure)for the year	<u>1,125</u>	<u>(32,517)</u>

**Centre For Outcomes Of
Care Balance Sheet
at 31 March 2022**

Company	109964	Note	202 2	202 1
Fixed assets				
Tangible assets		9	814	1,396
			<u>814</u>	<u>1,396</u>
Current assets				
Debtors		10	144	144
Cash at bank and in hand			-	5,585
			<u>144</u>	<u>5,729</u>
Creditors: Amount falling due within one year		11	(11,362)	(18,654)
Net current liabilities			<u>(11,218)</u>	<u>(12,925)</u>
Total assets less current liabilities			<u>(10,404)</u>	<u>(11,529)</u>
Net liabilities excluding pension asset or liability			<u>(10,404)</u>	<u>(11,529)</u>
Total net liabilities			<u><u>(10,404)</u></u>	<u><u>(11,529)</u></u>
The funds of the charity				
Restricted funds		12		
Unrestricted funds		12		
General funds			(10,404)	(11,529)
			<u>(10,404)</u>	<u>(11,529)</u>
Reserves		12		
Total funds			<u><u>(10,404)</u></u>	<u><u>(11,529)</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 22 March

2023 And signed on its behalf by:



H.
Gallagher
Trustee
22 March 2023

**Centre For Outcomes Of
Care**

for the year ended 31 March 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	1,125	(32,517)
Adjustments for:		
Depreciation of property, plant and equipment	582	582
Dividends, interest and rents from investments	(11,364)	(22,764)
Decrease in trade and other receivables	-	25,416
Decrease in trade and other payables	(7,299)	(8,493)
Net cash used in operating activities	<u>(16,956)</u>	<u>(37,776)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	11,364	22,764
Net cash from investing activities	<u>11,364</u>	<u>21,119</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(5,592)	(16,657)
Cash and cash equivalents at the beginning of the year	5,585	22,242
Cash and cash equivalents at the end of the year	<u>(7)</u>	<u>5,585</u>
Components of cash and cash equivalents		
Cash and bank balances	-	5,585
Bank overdrafts	(6)	-
	<u>(6)</u>	<u>5,585</u>

for the year ended 31 March 2022

1 Accounting

policies Basis of

preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure

Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies

Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts

Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities

These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help

accounts. Investment income receivable.

The value of any volunteer help received is not included in the accounts. This is included in the accounts when

Centre For Outcomes Of Care

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, fittings and equipment	33% Straight line
----------------------------------	-------------------

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

**Centre For Outcomes Of
Care**

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestrict ed funds 2021 £	Total funds 2021 £
Income and endowments from:		
Other trading activities	16,713	16,713
Other	22,764	22,764
Total	<u>39,477</u>	<u>39,477</u>
Expenditure on:		
Other	71,994	71,994
Total	<u>71,994</u>	<u>71,994</u>
Net income	<u>(32,517)</u>	<u>(32,517)</u>
Net income before other gains/ (losses)	(32,517)	(32,517)
Other gains and losses:		
Net movement in funds Reconciliation of funds:	<u>(32,517)</u>	<u>(32,517)</u>
Total funds brought forward	20,988	20,988
Total funds carried forward	<u><u>(11,529)</u></u>	<u><u>(11,529)</u></u>

4 Income from other trading activities

	Unrestrict ed £	Total 202 2 £	Total 202 1 £
Children's social care consultancy	24,566	24,566	16,713
	<u>24,566</u>	<u>24,566</u>	<u>16,713</u>

5 Other income

	Unrestrict ed £	Total 202 2 £	Total 202 1 £
Government Covid-19 support			

6 Other expenditure

	Unrestrict ed	Tota l	Tota l
	£	202 2	202 1
		£	£
Subcontractor costs	-	-	10,80 0
Advertising	115	115	142
Employee costs	26,897	26,897	37,33 9
Motor and travel costs	167	167	3,070
Premises costs	-	-	1,040
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	582	582	582
General administrative costs	4,428	4,428	5,464
Legal and professional costs	2,616	2,616	13,55 7
	<u>34,805</u>	<u>34,805</u>	<u>71,99 4</u>

7 Net income/(expenditure) before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	582	582

8 Staff costs

	2022	2021
Salaries and wages	26,250	35,00 0
Social security costs	647	647
	<u>26,897</u>	<u>35,64 7</u>

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

	2022	2021
	Number	Number
Children's social care consultancy	1	1
	<u>1</u>	<u>1</u>

9 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost or revaluation		
At 1 April 2021	2,020	2,020
At 31 March 2022	<u>2,020</u>	<u>2,020</u>
Depreciation and impairment		
At 1 April 2021	624	624
Depreciation charge for the year	582	582
At 31 March 2022	<u>1,206</u>	<u>1,206</u>
Net book values		
At 31 March 2022	<u>814</u>	<u>814</u>
At 31 March 2021	<u>1,396</u>	<u>1,396</u>

10 Debtors

	2022 £	2021 £
Prepayments and accrued income	144	144
	<u>144</u>	<u>144</u>

11 Creditors:

amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts	6	-
Trade creditors	656	2,478
Other taxes and social security	10,380	8,779
Other creditors	(1,056)	6,022
Accruals	1,376	1,375
	<u>11,362</u>	<u>18,654</u>

12 Movement in funds

	Incomin g resourc es (includi ng other gains/loss es) £	Resource s expende d £	At 31 Marc h 202 2 £
At 1 April			
2021			
Restricted funds:			

Unrestricted funds:	<hr/>	<hr/>	<hr/>	<hr/>
General funds	(11,529)	35,930	(34,805)	(10,404)
Total funds	<u>(11,529)</u>	<u>35,930</u>	<u>(34,805)</u>	<u>(10,404)</u>

13 **Analysis of net assets between funds**

	Unrestrict ed funds £	Total £
Fixed assets	814	814
Net current assets	(11,218)	(11,218)
	<u>(10,404)</u>	<u>(10,404)</u>

14 **Reconciliation of net debt**

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash and cash equivalents	5,585	(5,585)	-
Bank overdrafts	-	(6)	(6)
	<u>5,585</u>	<u>(5,591)</u>	<u>(6)</u>
Net debt	<u>5,585</u>	<u>(5,591)</u>	<u>(6)</u>

15 **Related party disclosures**

	2022 £	2021 £
<i>Transactions with related parties</i>		
<i>Name of related party</i>		
<i>Description of relationship between the parties</i>		
<i>Description of transaction and general amounts involved</i>		
<i>Amount due from/(to) the related party</i>	-	(5,800)
<i>Controlling party</i>		

**Centre For Outcomes Of Care
Detailed Statement of Financial
for the year ended 31 March 2022**

	Unrestrict ed funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Other trading activities			
Children's social care consultancy	24,566	24,566	16,713
	<u>24,566</u>	<u>24,566</u>	<u>16,713</u>
Other			
Government Covid-19 support	11,364	11,364	22,764
	<u>11,364</u>	<u>11,364</u>	<u>22,764</u>
Total income and endowments	35,930	35,930	39,477
Expenditure on:			
Other expenditure			
Subcontractor costs	-	-	10,800
Advertising	115	115	142
	<u>115</u>	<u>115</u>	<u>10,942</u>
Employee costs			
Salaries/wages	26,250	26,250	35,000
Employer's NIC	647	647	647
Staff training	-	-	1,692
	<u>26,897</u>	<u>26,897</u>	<u>37,339</u>
Motor and travel costs			
Travel and subsistence	167	167	316
Business mileage costs reimbursed	<u>167</u>	<u>167</u>	<u>3,070</u>
Other premises costs	-	-	1,040
	<u>-</u>	<u>-</u>	<u>1,040</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Fixtures, fittings and equipment	582	582	582
Bank charges	122	122	83
Equipment repairs and maintenance	29	29	312
General insurances	-	-	1,024
Software, IT support and related costs	781	781	2,431
Stationery and printing	652	652	199
Subscriptions	216	216	144
Sundry expenses	2,265	2,265	303

	<u>5,010</u>	<u>5,010</u>	<u>6,046</u>
Legal and professional costs			
Accountancy and bookkeeping	1,465	1,465	1,140
Consultancy fees	1,116	1,116	1,271
Other legal and professional costs	35	35	11,146
	<u>2,616</u>	<u>2,616</u>	<u>13,557</u>
Total of expenditure of other costs	<u>34,805</u>	<u>34,805</u>	<u>71,994</u>
Total expenditure	34,805	34,805	71,994
Net gains on investments	-	-	-
	<u>1,125</u>	<u>1,125</u>	<u>(32,517)</u>
Net income/(expenditure)			
Net income/(expenditure) before other gains/(losses)	1,125	1,125	(32,517)
Other Gains	-	-	-
	<u>1,125</u>	<u>1,125</u>	<u>(32,517)</u>
Net movement in funds			
	<u>(11,529)</u>	<u>(11,529)</u>	<u>20,988</u>
Reconciliation of funds:			
Total funds brought forward	(11,529)	(11,529)	20,988
Total funds carried forward	<u>(10,404)</u>	<u>(10,404)</u>	<u>(11,529)</u>

Centre For Outcomes Of Care Limited's 2021-22 Accounts

Final Audit Report

2023-04-14


Created: 2023-03-29
By: Status: Mark Kerr (mark@outcomesofcare.com) Signed


Transaction ID: CBJCHBCAABAA-bmkcp5WJOE6VwP3ZXft_86OPb3qiC0I


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CENTRE FOR OUTCOMES OF CARE

England & Wales - Charity number 1189874

Accounts

Centre For Outcomes Of Care

Charity No. 1189874

Company No. 10996449

Trustees' Report and Unaudited Accounts

31 March 2021

Centre For Outcomes Of Care
Contents

	Pages
Trustees' Annual Report	1-5
Independent Examiner's Report	6
Statement of Financial Activities	7
Summary Income and Expenditure Account	8
Balance Sheet	9
Statement of Cash flows	10
Notes to the Accounts	11 to 16
Detailed Statement of Financial Activities	17 to 18

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 10996449

Charity No. 1189874

Registered Office

Unit 1 Strands Barn

Strands Barn Lane

Hornby

Lancaster

LA1 8JF

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

H. Gallagher

J. Kendal

J. Stanley (Chair)

Accountants

Meiring & Co

Unit 1 Strands Barn

Strands Farm Lane

Hornby

Lancaster

LA2 8JF

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

J. Stanley

Trustee

08 December 2021


J.E. Stanley (Dec 10, 2021 12:01 GMT)

Objectives and Activities:

The objects of the charity are to preserve and protect the physical and mental health of children and young people who experience social care by improving the social care service they receive by advancing the education of the public and all those involved in and responsible for children's social care and by promoting an evidence-based approach to the development of policy, practice and services in children's social care.

The charity furthers its charitable purposes for the public benefit through:

- Providing learning events online and in person
- Developing practice approaches for children's social care
- Carry out research for providers of children's social care
- Making representations to policymakers to develop appropriate policies for children and families at risk of or receiving social care

Structure, governance and management

The Centre for Outcomes of Care is a company limited by guarantee governed by its Memorandum and Articles of Association dated 9th June 2020. The Centre for Outcomes of Care is registered as a charity with the Charity Commission since 10th June 2020.

Appointment of trustees

As set out in the Articles of Association the number of trustees shall not be less than 3. The recruitment of trustees is undertaken through advertisement in appropriate media and final appointment decisions made by the board by vote and resolution.

Organisation

The board of trustees administer the charity. The board meets at least once a year. The day-to-day management of the charity is delegated to the Chief Executive Officer Dr Mark Kerr.

Related parties and co-operation with other organisations

None of the trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Summary of achievements during the period

The Centre for Outcomes of Care (OOC)'s charity registration was confirmed on 10th June 2020, approximately 3 months after the Covid 19 pandemic began to have a devastating impact on daily life and work for everyone in the UK, and of course on all public services including children's social care.

Despite this, The Centre for Outcomes of Care continued its work on key projects for the public benefit with particular emphasis on adapting activities to be delivered online within the constraints of lockdown and government restrictions.

TCOM England – A universal, transformational assessment strategy for social care in England.

TCOM England is a collaborative initiative to improve decision-making, evidence and outcomes in children's social care. Through this key project OOC is helping the whole care sector better understand the needs of children and young people, how best to support them

and how services can be improved. TCOM England has been a focus of OOC's work since 2018 and continued to be the charity's main project during the time period covered by this report.

England has long been in need of a universal assessment strategy, to better understand the needs, strengths and risks of children, young people and families in or on the edge of care, to support decision-making and collaborative care planning, and to enable more meaningful monitoring of outcomes. By providing an internationally established and evidence-based assessment, decision-support and outcome monitoring model, designed to be used throughout systems of care, TCOM England provides a solution that is affordable and sustainable for all local authorities and care service providers.

Through the TCOM England project, OOC has engaged with local authorities, care providers and representative organisations to educate them and encourage them to improve services and outcomes by implementing this evidence-based assessment approach. OOC has provided implementation services and support to five organisations (with more joining the initiative all the time) who are now in the early stages of embracing the universal assessment strategy and realising its public benefit.

In response to the pandemic, OOC took the necessary steps to continue TCOM England's implementation online. This involved investment in e-learning content and platforms that would enable organisations of all sizes to continue their implementation more easily within the constraints and pressures of the pandemic. As a result, the TCOM England model is even easier for organisations to implement, and more resilient to pressures in the sector.

TCOM England promotional activities have led to valuable engagement with a wide range of local authorities, fostering agencies, and independent residential care providers, through meetings, online webinars and communications, in turn educating the sector on wide-ranging issues relevant to improving outcomes for children and young people – from trauma-informed practice to outcome data analysis.

OOC has invested significant time and resources in developing partnerships with international experts to support the TCOM England initiative. As well as foundational partnerships with the Praed Foundations (the US originator of TCOM's assessment tools), OOC undertook a review of software solutions that can enable organisations to maximise their learning from assessment data. Extensive collaboration with Opeeka (a specialist software provider and developer of the world first P-CIS assessment software) has enabled TCOM England to provide new opportunities for organisations to analyse and learn from assessment and outcome data in realtime and as an integral part of care planning, and to understand what's working for whom. This progressive work for the public benefit is focused on facilitating and improving evidence-based practice, policy and service development in children's social care in order to improve outcomes for children and young people.

Financial review

Trustees are aware of the reliability of the charity on income from charitable activities. Opportunities are being identified to secure grant funding during the next financial year.

Investment powers and policy

The trustees have powers to make investment decisions for unrestricted charitable funds and / or to delegate these decisions to a financial expert subject to an investment policy passed by resolution. To date there are no funds available for investment or expected in the near future.

Reserves policy and going concern

The charity has a reserves policy to maintain 3 months operational costs at all times. Due to the Coronavirus pandemic the charity was not able to adhere to this. Commissioned activities scheduled to commence in April 2020 all had to be postponed or cancelled. The consequence of this is the charity having a negative balance at the end of the financial year (31st March 2021). However, the projects are expected to begin later in 2021 and the income from these activities will ensure a positive financial position in the next financial year. Due to this it is agreed the charity meets the going concern criteria.

Risk management

The Coronavirus pandemic has created significant risk and uncertainty for the charity, especially being newly registered. A full risk review for the charity will be undertaken in the next period.

Plans for future periods

The charity plans to continue focusing on the TCOM England program as well as working toward securing core grant funding.

Independent Examiner's Report to the trustees of Centre For Outcomes Of Care

I report to the charity trustees on my examination of the accounts of Centre For Outcomes Of Care for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the 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 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

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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.

Meiring & Co
Association of Chartered Certified Accountants
Meiring & Co
Unit 1 Strands Barn
Strands Farm Lane
Hornby
Lancaster
LA2 8JF
09 August 2021

Centre For Outcomes Of Care
Statement of Financial Activities
for the year ended 31 March 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Other trading activities	4	16,713	16,713	147,504
Other	5	22,764	22,764	-
Total		39,477	39,477	147,504
Expenditure on:				
Other	6	71,994	71,994	127,544
Total		71,994	71,994	127,544
Net gains on investments		-	-	-
Net (expenditure)/income	7	(32,517)	(32,517)	19,960
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(32,517)	(32,517)	19,960
Other gains and losses				
Net movement in funds		(32,517)	(32,517)	19,960
Reconciliation of funds:				
Total funds brought forward		20,988	20,988	1,028
Total funds carried forward		(11,529)	(11,529)	20,988

Centre For Outcomes Of Care
 Summary Income and Expenditure Account
 for the year ended 31 March 2021

	2021 £	2020 £
Income	39,477	147,504
Gross income for the year	<u>39,477</u>	<u>147,504</u>
Expenditure	71,412	127,502
Depreciation and charges for impairment of fixed assets	582	42
Total expenditure for the year	<u>71,994</u>	<u>127,544</u>
Net (expenditure)/income before tax for the year	(32,517)	19,960
Net (expenditure)/income for the year	<u>(32,517)</u>	<u>19,960</u>

Centre For Outcomes Of Care

Balance Sheet

at 31 March 2021

Company No. 10996449	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	9	1,396	333
		<u>1,396</u>	<u>333</u>
Current assets			
Debtors	10	144	25,560
Cash at bank and in hand		5,585	22,242
		<u>5,729</u>	<u>47,802</u>
Creditors: Amount falling due within one year	11	(18,654)	(27,147)
Net current (liabilities)/assets		<u>(12,925)</u>	<u>20,655</u>
Total assets less current liabilities		<u>(11,529)</u>	<u>20,988</u>
Net (liabilities)/assets excluding pension asset or liability		<u>(11,529)</u>	<u>20,988</u>
Total net (liabilities)/assets		<u><u>(11,529)</u></u>	<u><u>20,988</u></u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		(11,529)	20,988
		<u>(11,529)</u>	<u>20,988</u>
Reserves	12		
Total funds		<u><u>(11,529)</u></u>	<u><u>20,988</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 09 August 2021

And signed on its behalf by:

J. Stanley
Trustee
08 December 2021

J.E. Stanley
J.E.Stanley (Dec 10, 2021 12:01 GMT)

for the year ended 31 March 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, fittings and equipment	33% Straight line
----------------------------------	-------------------

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Other trading activities	147,504	147,504
Total	<u>147,504</u>	<u>147,504</u>
Net income	<u>147,504</u>	<u>147,504</u>
Net income before other gains/(losses)	147,504	147,504
Other gains and losses:		
Net movement in funds	<u>147,504</u>	<u>147,504</u>
Reconciliation of funds:		
Total funds carried forward	<u><u>147,504</u></u>	<u><u>147,504</u></u>

4 Income from other trading activities

	Unrestricted £	Total 2021 £	Total 2020 £
Children's social care consultancy	16,713	16,713	147,504
	<u>16,713</u>	<u>16,713</u>	<u>147,504</u>

5 Other income

	Unrestricted	Total 2021	Total 2020
	£	£	£
Government Covid-19 support	22,764	22,764	-
	<u>22,764</u>	<u>22,764</u>	<u>-</u>

6 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Subcontractor costs	10,800	10,800	47,812
Advertising	142	142	3,951
Entertaining	-	-	421
Employee costs	37,339	37,339	28,541
Motor and travel costs	3,070	3,070	25,060
Premises costs	1,040	1,040	1,040
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	582	582	42
General administrative costs	5,464	5,464	8,195
Legal and professional costs	13,557	13,557	12,482
	<u>71,994</u>	<u>71,994</u>	<u>127,544</u>

7 Net (expenditure)/income before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	582	42
Independent Examiner's fee	1,170	1,140

8 Staff costs

Salaries and wages	35,000	28,305
Social security costs	647	212
	<u>35,647</u>	<u>28,517</u>

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

	2021 Number	2020 Number
Children's social care consultancy	1	2
	<u>1</u>	<u>2</u>

9 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost or revaluation		
At 1 April 2020	375	375
Additions	1,645	1,645
At 31 March 2021	<u>2,020</u>	<u>2,020</u>
Depreciation and impairment		
At 1 April 2020	42	42
Depreciation charge for the year	582	582
At 31 March 2021	<u>624</u>	<u>624</u>
Net book values		
At 31 March 2021	<u>1,396</u>	<u>1,396</u>
At 31 March 2020	<u>333</u>	<u>333</u>

10 Debtors

	2021 £	2020 £
Trade debtors	-	23,352
Other debtors	-	2,208
Prepayments and accrued income	144	-
	<u>144</u>	<u>25,560</u>

11 Creditors:

amounts falling due within one year

	2021 £	2020 £
Trade creditors	2,478	6,772
Other taxes and social security	8,779	8,543
Other creditors	6,022	10,306
Accruals and deferred income	1,375	1,526
	<u>18,654</u>	<u>27,147</u>

12 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2021 £
Restricted funds:				
Unrestricted funds:				
General funds	20,988	39,477	(71,994)	(11,529)
Revaluation Reserves:				
Total funds	<u>20,988</u>	<u>39,477</u>	<u>(71,994)</u>	<u>(11,529)</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	1,396	1,396
Net current assets	(12,925)	(12,925)
	<u>(11,529)</u>	<u>(11,529)</u>

14 Reconciliation of net debt

	At 1 April 2020 £	Cash flows £	New HP/Finance leases £	At 31 March 2021 £
Cash and cash equivalents	22,242	(16,657)		5,585
	<u>22,242</u>	<u>(16,657)</u>	-	<u>5,585</u>
Net debt	<u>22,242</u>	<u>(16,657)</u>	-	<u>5,585</u>

15 Related party disclosures

	2021 £	2020 £
<i>Transactions with related parties</i>		
<i>Name of related party</i>		
<i>Description of relationship between the parties</i>		
<i>Description of transaction and general amounts involved</i>		
<i>Amount due from/(to) the related party</i>	(5,800)	(10,030)
<i>Controlling party</i>		

Centre For Outcomes Of Care
Detailed Statement of Financial Activities
for the year ended 31 March 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Other trading activities			
Children's social care consultancy	16,713	16,713	147,504
	<u>16,713</u>	<u>16,713</u>	<u>147,504</u>
Other			
Government Covid-19 support	22,764	22,764	-
	<u>22,764</u>	<u>22,764</u>	<u>-</u>
Total income and endowments	39,477	39,477	147,504
Expenditure on:			
Other expenditure			
Subcontractor costs	10,800	10,800	47,812
Advertising	142	142	3,951
Entertaining	-	-	421
	<u>10,942</u>	<u>10,942</u>	<u>52,184</u>
Employee costs			
Salaries/wages	35,000	35,000	8,305
Directors' remuneration	-	-	20,000
Employer's NIC	647	647	212
Staff training	1,692	1,692	24
	<u>37,339</u>	<u>37,339</u>	<u>28,541</u>
Motor and travel costs			
Travel and subsistence	316	316	20,244
Business mileage costs reimbursed	2,754	2,754	4,816
	<u>3,070</u>	<u>3,070</u>	<u>25,060</u>
Premises costs			
Other premises costs	1,040	1,040	1,040
	<u>1,040</u>	<u>1,040</u>	<u>1,040</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Fixtures, fittings and equipment	582	582	42
Bank charges	83	83	137
Equipment repairs and maintenance	312	312	505
General insurances	1,024	1,024	1,024
Software, IT support and related costs	2,431	2,431	2,363
Stationery and printing	199	199	2,776

Centre For Outcomes Of Care
Detailed Statement of Financial Activities

Subscriptions			144	144	115
Sundry expenses			303	303	47
Telephone, fax and broadband			968	968	1,228
			<u>6,046</u>	<u>6,046</u>	<u>8,237</u>
Legal and professional costs					
Accountancy and bookkeeping			1,140	1,140	1,170
Consultancy fees			1,271	1,271	1,158
Other legal and professional costs			11,146	11,146	10,154
			<u>13,557</u>	<u>13,557</u>	<u>12,482</u>
Total of expenditure of other costs			<u>71,994</u>	<u>71,994</u>	<u>127,544</u>
Total expenditure			71,994	71,994	127,544
Net gains on investments			-	-	-
			<u>(32,517)</u>	<u>(32,517)</u>	<u>19,960</u>
Net (expenditure)/income					
Net (expenditure)/income before other gains/(losses)			<u>(32,517)</u>	<u>(32,517)</u>	<u>19,960</u>
Other Gains			-	-	-
			<u>(32,517)</u>	<u>(32,517)</u>	<u>19,960</u>
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward	20,988	-	-	20,988	1,028
Total funds carried forward	<u>(11,529)</u>	<u>-</u>	<u>-</u>	<u>(11,529)</u>	<u>20,988</u>






Centre for Outcomes of Care Annual Report 2020

Final Audit Report

2021-12-10

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