

# Centre For Outcomes Of Care

Charity No. 1189874

Company No. 10996449

Trustees' Report and Unaudited Accounts

31 March 2021

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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 9<sup>th</sup> June 2020. The Centre for Outcomes of Care is registered as a charity with the Charity Commission since 10<sup>th</sup> 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 10<sup>th</sup> 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 (31<sup>st</sup> 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

		Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
	Notes			
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>(11,529)</u>	<u>20,988</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>(11,529)</u>	<u>20,988</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)

## 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.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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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.
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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.
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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.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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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.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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## 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
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## 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>		
Mark Kerr		
<i>Description of relationship between the parties</i>		
Employee of the charity		
<i>Description of transaction and general amounts involved</i>		
The charity maintains a loan account for expenses to be reimbursed incurred by the employee on the charity's behalf.		
<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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