

ALLANDALE CARE GROUP LIMITED

England & Wales · Charity number 252624

Details

Other names THE ABBEYFIELD HESWALL SOCIETY LIMITED

Status Registered

Legal form Charitable company

Company number [00900504](#)

Registered 1967-11-02

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

Contact

Address The Croft
94 Irby Road
Heswall
Wirral
Merseyside
CH61 6XG

Phone 01513422175

Email enquiries@allandalecaregroup.com

Website allandalecaregroup.com

Activities

Objects: TO RELIEVE AGED, IMPOTENT AND POOR PEOPLE OF ALL CLASSES, FOR THE ADVANCEMENT OF RELIGION AND EDUCATION AND FOR OTHER CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY.

Activities: Provide sheltered and registered residential housing for the elderly

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Accommodation/housing
- **Who:** Elderly/old People

Geography

- **Area of benefit:** HESWALL AND ELSEWHERE
- Wirral

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|------------|-------------|------------|-----------|
| 2025-09-30 | £1,564,345 | £1,444,104 | £1,840,794 | 36 |
| 2024-09-30 | £1,369,317 | £1,315,084 | £1,720,553 | 37 |
| 2023-09-30 | £1,213,247 | £1,127,686 | £1,568,566 | 40 |
| 2022-09-30 | £1,113,706 | £976,751 | £1,483,005 | 41 |
| 2021-09-30 | £763,999 | £1,041,359 | £1,352,050 | 40 |

Trustees

| Name | Role | Appointed |
|--------------------------------|-------|------------|
| Professor Michael Riley | Chair | 2016-07-27 |
| CARL HOWELL | | 2020-12-16 |
| Dr Elizabeth Anne Cooper | | 2021-07-12 |
| Kevin Morris | | 2016-09-02 |
| Robin Hughes | | 2017-07-24 |

ALLANDALE CARE GROUP LIMITED

England & Wales - Charity number 252624

Accounts

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

The Board of Trustees present their report and financial statements for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and performance

The principal activity of the Charity continues to be the provision of high-quality residential accommodation and care for older people within the Wirral community.

During the year the Group operated twenty-six units of accommodation across its two residential homes:

| Residential | Residential |
|--------------------|--------------------|
| The Croft 10 | Heathermount 16 |

The occupation rate was 97.6%.

Demand for placements remained strong throughout the year and the Group maintained exceptionally high occupancy levels averaging 97.6% across both homes. This performance reflects the strong reputation of the organisation within the local community and the high standards of care delivered by staff.

The Croft

The Croft continues to perform strongly, maintaining consistently high occupancy and strong engagement with residents, relatives and the wider community.

The Home supports a significant number of residents living with varying forms of dementia and increased frailty, reflecting broader demographic trends within residential care provision. In response, the organisation continues to invest in staff training and development to ensure that residents receive compassionate, dignified and person-centred care.

Feedback from residents and relatives continues to be extremely positive and the Home maintains a strong reputation locally for the quality of its care provision.

The dementia-friendly communal environment continues to support residents' wellbeing, providing a safe and engaging space designed specifically for those living with cognitive impairment.

Heathermount

Heathermount Residential Care Home continues to operate at full or near-full capacity and remains an important part of the local care community.

Located in the heart of the Wirral, Heathermount provides residents with convenient access to local amenities while maintaining a safe and supportive residential environment.

The Home continues to benefit from ongoing investment in the building fabric and internal environment, ensuring that it remains comfortable, safe and welcoming for residents and staff.

Heathermount continues to receive positive feedback from local authority monitoring visits, reflecting the organisation's commitment to regulatory compliance and high-quality care.

General

The high standards of care expected by the Chief Executive Officer and the Board of Trustees continue to be embedded throughout the organisation. Both homes maintain excellent reputations within the Wirral and continue to receive positive feedback from residents and their families.

The organisation remains committed to continuous improvement and has continued to invest in modernising its operational infrastructure. This includes the continued development of digital care planning systems, electronic medication management, and the implementation of smart technology designed to enhance resident safety and support care delivery.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

Financial

The financial performance of the Charity during the year remained strong despite the ongoing economic pressures facing the adult social care sector.

Occupancy levels remained robust across both homes and operational expenditure has been carefully managed in response to rising wage costs, increased National Insurance contributions and higher utility costs.

During the year the Charity continued to invest in improvements to facilities and services for residents, including the acquisition of an accessible minibus designed to support community engagement and resident wellbeing.

Despite these capital investments the Charity has maintained healthy cash reserves and continues to operate from a position of financial stability.

The Trustees remain confident that the Charity remains financially sustainable and well positioned to meet the future challenges facing the sector.

Regulatory and other bodies

The Care Quality Commission [CQC] In the most recent inspections, the Houses were rated as 'Good'. The Group has been commended on its Infection Control Procedures and has been admitted to various pilot schemes. The Group remains resolute in providing the highest quality of service and takes pride in striving for an 'outstanding' rating with 'CQC' in their next inspection.

The Charity Commission and Companies Register

The Society continues its registrations with both bodies and submits its accounts and replies to their annual requests for information promptly.

Wirral Borough Council. We maintain our contractual relationship with the Local Authority, thereby submitting to its audit and monitoring systems. We have received favourable feedback (Excellent) and have been admitted to various pilot schemes. Recently, we have dedicated one bed in each Home to WBC to alleviate the Hospital's pressures, and we have made additional beds available with financial support from the families to cover the Homes' fees.

Reserves policy

The Charity's policy is to maintain unrestricted reserves, not designated for a specific purpose, at a level equivalent to between three and six months of operating expenditure, which is currently estimated to be between £328,771 and £657,542.

The Board of Trustees considers this range to provide an appropriate level of financial resilience, ensuring that the Charity can continue its activities and meet its financial obligations in the event of a temporary reduction in income, unforeseen expenditure, or wider economic pressures affecting the social care sector. Maintaining reserves within this range also allows the Trustees sufficient time to review operational arrangements and explore alternative funding or financial strategies should this become necessary.

The Trustees confirm that reserves have been maintained in accordance with this policy throughout the year and that the Charity continues to operate from a position of financial stability.

The level of reserves is reviewed regularly by the Board of Trustees as part of its ongoing financial oversight and risk management responsibilities.

Investment policy

The Trustees have adopted a prudent and conservative investment policy designed to safeguard the Charity's financial reserves whilst ensuring sufficient liquidity to meet operational requirements.

Given the nature of the Charity's activities and the importance of maintaining readily accessible funds, the majority of reserves are held in cash deposit accounts with UK financial institutions. A proportion of these funds are managed through the Akoni deposit platform (Barclays) which enables deposits to be distributed across a number

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

of authorised banking institutions.

This approach provides diversification of counterparty exposure whilst ensuring that funds remain within the protection limits of the Financial Services Compensation Scheme (FSCS). During the year, the FSCS protection limit was increased from £85,000 to £120,000 per eligible depositor per authorised institution, enabling the Charity to review and optimise its treasury arrangements whilst maintaining appropriate risk protection.

The Trustees continue to monitor treasury arrangements regularly in order to ensure that:

- Capital is preserved and protected
- Liquidity is maintained for operational needs
- Counterparty risk is appropriately diversified
- Competitive interest returns are achieved where possible

The Charity does not engage in speculative investment activity and remains committed to maintaining a low-risk investment strategy consistent with its charitable objectives and fiduciary responsibilities.

Risks

The Trustees have continued to review and assess the principal risks to which the Charity is exposed and are satisfied that appropriate systems and procedures are in place to mitigate these risks.

For the purposes of governance and oversight, risks are categorised within the following areas:

- Governance and management
- Operational risk
- Financial risk
- Regulatory and compliance risk
- External and environmental factors

The adult social care sector continues to operate within a challenging economic and regulatory environment. The most significant risks identified by the Trustees include financial sustainability, regulatory compliance, workforce stability, and safeguarding responsibilities.

Financial risk remains a key consideration for the Charity. Operating costs continue to increase due to statutory wage increases, rising National Insurance contributions, pension obligations, and sustained inflationary pressures affecting utilities, insurance, food and other operational expenses. The Charity mitigates this risk through careful financial management, prudent reserves, and maintaining high occupancy levels across both homes.

Occupancy risk is inherent within residential care provision and can arise from natural fluctuations in admissions or resident turnover. The Trustees mitigate this risk through maintaining high standards of care, strong relationships with local authorities and healthcare partners, and active marketing of the Homes.

The increasing complexity of residents' care needs also presents operational challenges. Residents are now more likely to present with advanced frailty, multiple medical conditions, and varying forms of dementia. The Charity continues to respond to this evolving landscape through ongoing staff training, investment in leadership capacity, and ensuring appropriate staffing levels are maintained.

Safeguarding and the prevention of abuse remain critical responsibilities. The Charity maintains comprehensive safeguarding policies and procedures, regular staff training, and robust internal reporting mechanisms to ensure that any concerns are identified and addressed promptly.

Regulatory oversight from bodies such as the Care Quality Commission (CQC) continues to evolve, placing greater emphasis on governance, quality assurance and evidence of person-centred care. The Trustees remain

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

committed to maintaining full compliance with regulatory requirements and continuously improving service delivery.

Infection prevention and control also remains a key operational priority. Enhanced infection control procedures continue to be embedded across both homes to protect residents, staff and visitors.

The Trustees review risk management arrangements on an ongoing basis and remain confident that the systems in place are appropriate to manage the risks faced by the Charity.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

Structure, governance and management

The charitable company was incorporated on 10 March 1967 and is governed by its Memorandum and Articles of Association. The name of the charitable company was changed on 14th October 2015 to Allandale Care Group Limited following termination of its membership of the Abbeyfield movement. The registered office, as from June 2005, remains The Croft, 94 Irby Road, Heswall, Wirral CH61 6XG.

The Board of Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr. R Hughes (Chairman)
Prof. M Riley (Vice Chairman)
Mr. K Morris
Mr. C Howell
Dr A Cooper

Members of the Executive Committee are appointed under the company's Articles of Association [49 – 56] and one third retires each year but is eligible for reappointment. Additional members may also be appointed. Moreover, the Executive Committee may at any time appoint replacement or additional members who serve until the following Annual General Meeting and are eligible for election/re-election at that meeting.

Currently [April 2026] the Executive Committee comprises:

| |
|--|
| Mrs. G Colvin: President Mr. R Hughes: Chairman Professor M Riley: Vice Chairman Mr. K Morris, Mr. C Howell, Dr A Cooper |
| The Directors retiring this year were: Mr R. Hughes and Mr. C. Howell who were willing to be re-elected. They were both re-elected unanimously. The Directors due to retire at the forthcoming AGM are Mr. M Riley and Dr. A. Cooper. |
| Members appointed this year – None |

Our Trustee Indemnity Insurance is provided by Everywhen, former Towergate.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

Organisation

The current organisational structure is as follows:



ALLANDALE CARE GROUP MANAGEMENT STRUCTURE 2023/24

THE EXECUTIVE COMMITTEE

**CHIEF EXECUTIVE OFFICER
 &
 COMPANY SECRETARY**

**GENERAL MANAGER
 (Nominated Person for CQC)**

**REGISTERED MANAGER
 HEATHERMOUNT**

**REGISTERED MANAGER
 THE CROFT**

**CARE
 SENIOR
 TEAM**

**COOK &
 HOUSEKEEPING**

MAINTENANCE

**SENIOR
 CARE
 TEAM**

**COOK &
 HOUSEKEEPING**

CARE TEAM

CARE TEAM

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

Professional advisors

We instruct A Halsall & Co Solicitors for ad hoc property transactions. For survey, valuation and sale purposes we consult Legat Owen, chartered surveyors. For employment law issues we consult with WorkNest.

Staff

Ms. K Baker is the registered CQC manager for Heathermount and Ms. J Evans is the registered CQC manager for The Croft

We have subscribed to numerous additional training events and continue to do so. Our responsibilities have greatly increased over the last few years [see Regulatory and other bodies above] and we shall need to assess carefully how best we can match those responsibilities.

Mr. C Warren continues to be the Group's Chief Executor Officer and as Company Secretary from 14 September 2021 and 27 September 2021 respectively.

We owe our staff a considerable debt for their commitment, dedication and diligence.

Volunteers

We owe an equal debt to our volunteers both at the Executive Committee and House level (Friends of Heathermount).

Website

Our website is <https://allandalecaregroup.com>

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

Auditor

A resolution for the re-appointment of Lonsdale and Marsh as auditors of the Charity will be proposed at the Annual General Meeting.

Disclosure of information to auditor

Each of the Board of Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustee's report was approved by the Board of Trustees.

.....
Mr. R Hughes (Chairman)

Dated:

Company registration number 0900504 (England and Wales)

Charity registration number 252624 (England and Wales)

ALLANDALE CARE GROUP LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

ALLANDALE CARE GROUP LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|-----------------------------------|--|
| Board Of Trustees | Mr R Hughes (Chairman) Prof. M Riley (Vice Chairman) Mr K Morris Mr C Howell Dr E Cooper |
| Secretary | Mr C Warren |
| Chief executive officer | Mr C Warren |
| Charity number | 252624 |
| Company number | 0900504 |
| Housing Corporation number | H0357 |
| Registered office | The Croft 94 Irby Road Heswall Wirral CH61 6XG |
| Website | allandalecaregroup.com |
| Auditor | Lonsdale & Marsh 509 - 510 Cotton Exchange Bixteth Street Liverpool L3 9LQ |
| Bankers | Lloyds Bank 137 Telegraph Road Heswall Wirral CH60 0AN |

ALLANDALE CARE GROUP LIMITED

CONTENTS

| | Page |
|-----------------------------------|-------------|
| Trustees report | 1 - 8 |
| Independent auditor's report | 9 - 11 |
| Statement of financial activities | 12 |
| Balance sheet | 13 |
| Statement of cash flows | 14 |
| Notes to the financial statements | 15 - 24 |

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 SEPTEMBER 2025

The Board of Trustees present their report and financial statements for the year ended 30 September 2025.

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Objectives and performance

The principal activity of the Charity continues to be the provision of high-quality residential accommodation and care for older people within the Wirral community.

During the year the Group operated twenty-six units of accommodation across its two residential homes:

| Residential | Residential |
|-----------------|--------------------|
| The Croft 10 | Heathermount 16 |

The occupation rate has been 97.6%.

Demand for placements remained strong throughout the year and the Group maintained exceptionally high occupancy levels averaging 97.6% across both homes. This performance reflects the strong reputation of the organisation within the local community and the high standards of care delivered by staff.

The Croft

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The Home supports a significant number of residents living with varying forms of dementia and increased frailty, reflecting broader demographic trends within residential care provision. In response, the organisation continues to invest in staff training and development to ensure that residents receive compassionate, dignified and person-centred care.

Feedback from residents and relatives continues to be extremely positive and the Home maintains a strong reputation locally for the quality of its care provision.

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ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

General

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Regulatory and other bodies

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The Charity Commission and Companies Register

The Society continues its registrations with both bodies and submits its accounts and replies to their annual requests for information promptly.

Wirral Borough Council. We maintain our contractual relationship with the Local Authority, thereby submitting to its audit and monitoring systems. We have received favourable feedback (Excellent) and have been admitted to various pilot schemes. Recently, we have dedicated one bed in each home to WBC to alleviate the Hospital's pressures, and we have made additional beds available with financial support from the families to cover the Homes' fees.

Reserves policy

The Charity's policy is to maintain unrestricted reserves, not designated for a specific purpose, at a level equivalent to between three and six months of operating expenditure, which is currently estimated to be between £361,000 and £722,000.

The Board of Trustees considers this range to provide an appropriate level of financial resilience, ensuring that the Charity can continue its activities and meet its financial obligations in the event of a temporary reduction in income, unforeseen expenditure, or wider economic pressures affecting the social care sector. Maintaining reserves within this range also allows the Trustees sufficient time to review operational arrangements and explore alternative funding or financial strategies should this become necessary.

The Trustees confirm that reserves have been maintained in accordance with this policy throughout the year and that the Charity continues to operate from a position of financial stability.

The level of reserves is reviewed regularly by the Board of Trustees as part of its ongoing financial oversight and risk management responsibilities.

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

Investment policy

The Trustees have adopted a prudent and conservative investment policy designed to safeguard the Charity's financial reserves whilst ensuring sufficient liquidity to meet operational requirements.

Given the nature of the Charity's activities and the importance of maintaining readily accessible funds, the majority of reserves are held in cash deposit accounts with UK financial institutions. A proportion of these funds are managed through the Akoni deposit platform (Barclays) which enables deposits to be distributed across a number of authorised banking institutions.

This approach provides diversification of counterparty exposure whilst ensuring that funds remain within the protection limits of the Financial Services Compensation Scheme (FSCS). During the year, the FSCS protection limit was increased from £85,000 to £120,000 per eligible depositor per authorised institution, enabling the Charity to review and optimise its treasury arrangements whilst maintaining appropriate risk protection.

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- Liquidity is maintained for operational needs
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- Competitive interest returns are achieved where possible

The Charity does not engage in speculative investment activity and remains committed to maintaining a low-risk investment strategy consistent with its charitable objectives and fiduciary responsibilities.

Risks

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For the purposes of governance and oversight, risks are categorised within the following areas:

- Governance and management
- Operational risk
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- External and environmental factors

The adult social care sector continues to operate within a challenging economic and regulatory environment. The most significant risks identified by the Trustees include financial sustainability, regulatory compliance, workforce stability, and safeguarding responsibilities.

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Occupancy risk is inherent within residential care provision and can arise from natural fluctuations in admissions or resident turnover. The Trustees mitigate this risk through maintaining high standards of care, strong relationships with local authorities and healthcare partners and active marketing of the homes.

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

Risks (continued)

The increasing complexity of residents' care needs also presents operational challenges. Residents are now more likely to present with advanced frailty, multiple medical conditions and varying forms of dementia. The Charity continues to respond to this evolving landscape through ongoing staff training, investment in leadership capacity and ensuring appropriate staffing levels are maintained.

Safeguarding and the prevention of abuse remain critical responsibilities. The Charity maintains comprehensive safeguarding policies and procedures, regular staff training and robust internal reporting mechanisms to ensure that any concerns are identified and addressed promptly.

Regulatory oversight from bodies such as the Care Quality Commission (CQC) continues to evolve, placing greater emphasis on governance, quality assurance and evidence of person-centred care. The Trustees remain committed to maintaining full compliance with regulatory requirements and continuously improving service delivery.

Infection prevention and control also remains a key operational priority. Enhanced infection control procedures continue to be embedded across both homes to protect residents, staff and visitors.

The Trustees review risk management arrangements on an ongoing basis and remain confident that the systems in place are appropriate to manage the risks faced by the Charity.

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

Structure, governance and management

The charitable company was incorporated on 10 March 1967 and is governed by its Memorandum and Articles of Association. The name of the charitable company was changed on 14th October 2015 to Allandale Care Group Limited following termination of its membership of the Abbeyfield movement. The registered office, as from June 2005, remains The Croft, 94 Irby Road, Heswall, Wirral CH61 6XG.

The Board of Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr R Hughes (Chairman)
 Prof. M Riley (Vice Chairman)
 Mr K Morris
 Mr C Howell
 Dr E Cooper

Members of the Executive Committee are appointed under the company's Articles of Association [49 – 56] and one third retires each year but is eligible for reappointment. Additional members may also be appointed. Moreover the Executive Committee may at any time appoint replacement or additional members who serve until the following Annual General Meeting and are eligible for election/re-election at that meeting.

Currently [April 2026] the Executive Committee comprises:

| |
|--|
| <p>Mrs G Colvin: President</p> <p>Mr R Hughes: Chairman Professor M Riley: Vice Chairman</p> <p>Mr. K Morris, Mr C Howell, Dr E Cooper</p> |
| <p>The Directors retiring this year were: Mr C Howell and Mr R Hughes who were willing to be re-elected. They were both re-elected unanimously.</p> <p>The Directors due to retire at the forthcoming AGM are Dr E Cooper and Professor M Riley.</p> |
| <p>Members appointed this year – none</p> |

Our Trustee Indemnity Insurance is provided by Everywhen, formerly Towergate.

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

Organisation

The current organisational structure is as follows:



ALLANDALE CARE GROUP MANAGEMENT STRUCTURE

THE EXECUTIVE COMMITTEE

**CHIEF EXECUTIVE OFFICER
&
COMPANY SECRETARY**

**GENERAL MANAGER
(Nominated Person for CQC)**

**REGISTERED MANAGER
HEATHERMOUNT**

**REGISTERED MANAGER
THE CROFT**

**CARE
SENIOR
TEAM**

**COOK &
HOUSEKEEPING**

MAINTENANCE

**SENIOR
CARE
TEAM**

**COOK &
HOUSEKEEPING**

CARE TEAM

CARE TEAM

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

Professional advisors

We instruct A Halsall & Co Solicitors for ad hoc property transactions. For survey, valuation and sale purposes we consult Legat Owen, chartered surveyors. For employment law issues we consult with WorkNest.

Staff

Ms K Baker is the registered CQC manager for Heathermount and Ms J Evans is the registered CQC manager for The Croft.

We have subscribed to numerous additional training events and continue to do so. Our responsibilities have greatly increased over the last few years [see Regulatory and other bodies above] and we shall need to assess carefully how best we can match those responsibilities.

Mr C Warren continues to be the Group's Chief Executor Officer and Company Secretary from 14 September 2021 and 27 September 2021 respectively.

We owe our staff a considerable debt for their commitment, dedication and diligence.

Volunteers

We owe an equal debt to our volunteers both at Executive Committee and House level (Friends of Heathermount).

Website

Our website is <https://allandalecaregroup.com>

Statement of Trustees responsibilities

The Board of Trustees, who are also the directors of Allandale Care Group Limited for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Board of Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

Auditor

A resolution for the re-appointment of Lonsdale and Marsh as auditors of the Charity will be proposed at the Annual General Meeting.

Disclosure of information to auditor

Each of the Board of Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees report was approved by the Board of Board Of Trustees.

Robin M Hughes

Mr R Hughes (Chairman)

Dated: 22 April 2026

ALLANDALE CARE GROUP LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF ALLANDALE CARE GROUP LIMITED

Opinion

We have audited the financial statements of Allandale Care Group Limited (the 'Charity') for the year ended 30 September 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Board of Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Board of Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
 - the directors' report included within the Trustees report has been prepared in accordance with applicable legal requirements.
-

ALLANDALE CARE GROUP LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF ALLANDALE CARE GROUP LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Board of Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees report and from the requirement to prepare a strategic report.

Responsibilities of Board of Trustees

As explained more fully in the statement of Trustees responsibilities, the Board of Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Board of Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Board of Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant are those that relate Care Quality Commission requirements. We also considered those laws and regulations that have a direct impact on the financial statements such as Charity SORP including FRS 102 and Companies Act 2006.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, included the following:

- the engagement partner ensured the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- discussions with senior management;
- identified laws and regulations were communicated within the audit team and remained alert to instances of non-compliance throughout the audit.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including override of controls) and addressed the risk through testing of journal entries to identify unusual transactions and assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

ALLANDALE CARE GROUP LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF ALLANDALE CARE GROUP LIMITED

In response to the risk of irregularities and non-compliance with laws and regulations, we designed our audit procedures which included, but was not limited to:

- discussions with management about any known or suspected instances of non-compliance with laws and regulations, and fraud;
- reviewing minutes of meetings of those charged with governance;
- reviewing the financial statements disclosures and agreeing to underlying documentation;
- analytical review to identify unusual transactions;
- reviewing for any transactions undertaken with related parties such as those charge with governance and/or trustees;
- review of journals;
- checking expenses are bona fide transactions of the charity;

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulations. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Elaine Frances McElroy (Senior Statutory Auditor)

For and on behalf of Lonsdale & Marsh, Statutory Auditor

Chartered Accountants

509 - 510 Cotton Exchange

Bixteth Street

Liverpool

L3 9LQ

22 April 2026

ALLANDALE CARE GROUP LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

| | Notes | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---|-------|------------------------------------|------------------------------------|----------------------------------|--------------------|
| Income from: | | | | | |
| Donations and legacies | 2 | 5,300 | 300 | - | 300 |
| Charitable activities | 3 | 1,524,725 | 1,335,507 | - | 1,335,507 |
| Investments | 4 | 34,320 | 33,511 | - | 33,511 |
| Total income | | <u>1,564,345</u> | <u>1,369,318</u> | <u>-</u> | <u>1,369,318</u> |
| Expenditure on: | | | | | |
| Charitable activities | 5 | 1,441,440 | 1,315,084 | 525 | 1,315,609 |
| Other expenditure | | 2,664 | - | - | - |
| Total expenditure | | <u>1,444,104</u> | <u>1,315,084</u> | <u>525</u> | <u>1,315,609</u> |
| Net income | | 120,241 | 54,234 | (525) | 53,709 |
| Other recognised gains and losses: | | | | | |
| Revaluation of tangible fixed assets | | - | 98,278 | - | 98,278 |
| Net movement in funds | 7 | 120,241 | 152,512 | (525) | 151,987 |
| Reconciliation of funds: | | | | | |
| Fund balances at 1 October 2024 | | 1,720,553 | 1,568,041 | 525 | 1,568,566 |
| Fund balances at 30 September 2025 | | <u>1,840,794</u> | <u>1,720,553</u> | <u>-</u> | <u>1,720,553</u> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 15 to 24 form part of these financial statements.

ALLANDALE CARE GROUP LIMITED

BALANCE SHEET

AS AT 30 SEPTEMBER 2025

| | Notes | 2025 | | 2024 | |
|--|-------|-----------|-----------|-----------|-----------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 11 | | 1,204,618 | | 1,148,683 |
| Current assets | | | | | |
| Debtors | 12 | 1,328 | | 13,489 | |
| Cash at bank and in hand | | 977,711 | | 888,223 | |
| | | | | | |
| | | | 979,039 | | 901,712 |
| Creditors: amounts falling due within one year | 13 | (142,222) | | (125,644) | |
| Net current assets | | | 836,817 | | 776,068 |
| Total assets less current liabilities | | | 2,041,435 | | 1,924,751 |
| Creditors: amounts falling due after more than one year | 14 | | (200,641) | | (204,198) |
| Net assets | | | 1,840,794 | | 1,720,553 |
| The funds of the Charity | | | | | |
| Unrestricted funds | 17 | | 1,840,794 | | 1,720,553 |
| | | | 1,840,794 | | 1,720,553 |

The notes on pages 15 to 24 form part of these financial statements.

The financial statements were approved by the Board of Trustees on 22 April 2026

Robin M Hughes

Mr R Hughes (Chairman)

M Riley

Prof. M Riley (Vice Chairman)

Company registration number 0900504 (England and Wales)

ALLANDALE CARE GROUP LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

| | Notes | 2025 £ | £ | 2024 £ | £ |
|---|-------|-----------|----------|-----------|---------|
| Cash flows from operating activities | | | | | |
| Cash generated from operations | 22 | | 136,137 | | 43,561 |
| Investing activities | | | | | |
| Purchase of tangible fixed assets | | (80,969) | | (25,633) | |
| Investment income received | | 34,320 | | 33,511 | |
| Net cash (used in)/generated from investing activities | | | (46,649) | | 7,878 |
| Net cash generated from financing activities | | | - | | - |
| Net increase in cash and cash equivalents | | | 89,488 | | 51,439 |
| Cash and cash equivalents at beginning of year | | | 888,223 | | 836,784 |
| Cash and cash equivalents at end of year | | | 977,711 | | 888,223 |

The notes on pages 15 to 24 form part of these financial statements.

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

Charity information

Allandale Care Group Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Croft, 94 Irby Road, Heswall, Wirral, CH61 6XG.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Board of Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Board of Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Board of Trustees in furtherance of their charitable objectives.

Restricted funds consist of grants, donations and legacies received and for which the donor has specified the purposes to which the funds must be applied.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable activity costs relate to services provided centrally and identified as wholly or mainly in support of direct charitable expenditure, together with an appropriate proportion of management and office overheads.

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

(Continued)

Support costs are those functions that assist the work of the Charity but do not undertake charitable activities. Support costs include back office costs, finance, personnel and payroll. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs relating to statutory audit.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------------------------|-------------|
| Freehold land and buildings | See below |
| Fixtures and fittings | 15% on cost |
| Motor vehicles | 25% on cost |

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Properties whose fair value can be measured reliably are held under the revaluation model and are carried at a revalued amount, being their fair value at the date of valuation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The fair value of the land and buildings is usually considered to be their market value.

Revaluation gains and losses are recognised in other recognised gains and losses and accumulated in equity, except to the extent that a revaluation gain reverses a revaluation loss previously recognised in net income/(expenditure) or a revaluation loss exceeds the accumulated revaluation gains recognised in equity; such gains and loss are recognised in net income/(expenditure) for the year.

It is the Charity's policy and practice to maintain properties to a high standard through a continuing programme of refurbishment and maintenance. Consequently the lives of the properties and their residual values are such that any depreciation charge would be immaterial.

A full year's depreciation is charged on fixed assets in the year of purchase but no charge is made in the year of disposal.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

(Continued)

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

If material the cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

If relevant termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Social housing grants

Some of the Charity's housing schemes are financed partly by Social Housing or other capital grants. These grants are recognised in income (amortised) on a systematic basis over the expected useful life of the asset in accordance with Section 24 of FRS 102 'Government grants'. All grants are repayable in certain circumstances, primarily following a sale of a property.

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

2 Income from donations and legacies

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---------------------|------------------------------------|------------------------------------|
| Donations and gifts | 300 | 300 |
| Legacies | 5,000 | - |
| | <u>5,300</u> | <u>300</u> |

3 Income from charitable activities

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|------------------------------------|------------------------------------|
| Provision of housing for the elderly | | |
| Turnover | 1,521,168 | 1,331,950 |
| Deferred income | 3,557 | 3,557 |
| | <u>1,524,725</u> | <u>1,335,507</u> |

4 Income from investments

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | 34,320 | 33,511 |
| | <u>34,320</u> | <u>33,511</u> |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

5 Expenditure on charitable activities

| | Charitable expenditure 2025 £ | Charitable expenditure 2024 £ |
|---|--|--|
| Direct costs | | |
| Staff costs | 826,135 | 750,609 |
| Depreciation and impairment | 22,370 | 12,151 |
| Charitable expenditure | 290,678 | 291,909 |
| | <u>1,139,183</u> | <u>1,054,669</u> |
| Share of support and governance costs (see note 6) | | |
| Support | 293,617 | 252,540 |
| Governance | 8,640 | 8,400 |
| | <u>1,441,440</u> | <u>1,315,609</u> |
| Analysis by fund | | |
| Unrestricted funds | 1,441,440 | 1,315,084 |
| Restricted funds | - | 525 |
| | <u>1,441,440</u> | <u>1,315,609</u> |

6 Support costs allocated to activities

| | 2025 £ | 2024 £ |
|-------------------------------------|----------------|----------------|
| Staff costs | 267,709 | 240,658 |
| Employment law consultancy | 6,541 | 5,415 |
| Health & safety consultancy | 4,554 | 3,499 |
| Payroll preparation | 2,140 | 2,458 |
| Property valuation etc | 10,140 | - |
| Home Office & associated visa costs | 2,533 | - |
| Employment assisted programme | - | 510 |
| Governance costs | 8,640 | 8,400 |
| | <u>302,257</u> | <u>260,940</u> |
| Analysed between: | | |
| Charitable expenditure | <u>302,257</u> | <u>260,940</u> |
| Governance costs comprise: | £ | £ |
| Audit fees | 8,640 | 8,400 |
| | <u>8,640</u> | <u>8,400</u> |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

| | | | |
|----------|--|-------------------|-------------------|
| 7 | Net movement in funds | 2025 | 2024 |
| | | £ | £ |
| | The net movement in funds is stated after charging/(crediting): | | |
| | Fees payable for the audit of the charity's financial statements | 8,640 | 8,400 |
| | Depreciation of owned tangible fixed assets | 22,370 | 12,151 |
| | Loss on disposal of tangible fixed assets | 2,664 | - |
| | | <u> </u> | <u> </u> |

8 Board Of Trustees

None of the Board of Trustees (or any persons connected with them) received any expenses or benefits from the Charity during the year. For details of remuneration see note 9.

9 Employees

The average monthly number of employees during the year was:

| | | |
|--------------|-------------------|-------------------|
| | 2025 | 2024 |
| | Number | Number |
| Care staff | 31 | 33 |
| Office staff | 4 | 4 |
| | <u> </u> | <u> </u> |
| Total | 35 | 37 |
| | <u> </u> | <u> </u> |

Employment costs

| | | |
|-----------------------|-------------------|-------------------|
| | 2025 | 2024 |
| | £ | £ |
| Wages and salaries | 981,631 | 900,565 |
| Social security costs | 93,307 | 72,352 |
| Other pension costs | 18,906 | 18,350 |
| | <u> </u> | <u> </u> |
| | 1,093,844 | 991,267 |
| | <u> </u> | <u> </u> |

The number of employees whose annual remuneration was more than £60,000 is as follows:

| | | |
|----------------------|-------------------|-------------------|
| | 2025 | 2024 |
| | Number | Number |
| £100,001 to £110,000 | - | 1 |
| £110,001 to £120,000 | 1 | - |
| | <u> </u> | <u> </u> |

Payments of £3,185 (2024 £2,008) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

Remuneration of key management personnel

The remuneration of key management personnel, who are also directors/trustees, is nil (2024: nil).

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

10 Taxation

The charitable company has charitable status and therefore is exempt from corporation tax on the income it has received. The charitable company is not registered for VAT. Accordingly no VAT is charged to residents, and expenditure in the income and expenditure account includes the relevant VAT.

11 Tangible fixed assets

| | Freehold land and buildings | Fixtures and fittings | Motor vehicles | Total |
|------------------------------------|--------------------------------|--------------------------|-------------------|------------------|
| | £ | £ | £ | £ |
| Cost or valuation | | | | |
| At 1 October 2024 | 1,110,000 | 115,754 | 4,500 | 1,230,254 |
| Additions | - | 3,220 | 77,749 | 80,969 |
| Disposals | - | (9,055) | - | (9,055) |
| | <u>1,110,000</u> | <u>109,919</u> | <u>82,249</u> | <u>1,302,168</u> |
| Depreciation and impairment | | | | |
| At 1 October 2024 | - | 77,072 | 4,499 | 81,571 |
| Depreciation charged in the year | - | 11,680 | 10,690 | 22,370 |
| Eliminated in respect of disposals | - | (6,391) | - | (6,391) |
| | <u>-</u> | <u>82,361</u> | <u>15,189</u> | <u>97,550</u> |
| Carrying amount | | | | |
| At 30 September 2025 | <u>1,110,000</u> | <u>27,558</u> | <u>67,060</u> | <u>1,204,618</u> |
| At 30 September 2024 | <u>1,110,000</u> | <u>38,682</u> | <u>1</u> | <u>1,148,683</u> |

Land and buildings with a carrying amount of £1,110,000 were revalued in April 2025 by Frank Knight, independent valuers not connected with the Charity on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties.

At 30 September 2025, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £1,011,722.

The revaluation surplus is disclosed in note 17.

12 Debtors

| | 2025 | 2024 |
|---|--------------|---------------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Trade debtors | 917 | 96 |
| Other debtors | - | 13,000 |
| Prepayments and accrued income | 411 | 393 |
| | <u>1,328</u> | <u>13,489</u> |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

13 Creditors: amounts falling due within one year

| | Notes | 2025 £ | 2024 £ |
|------------------------------------|-------|----------------|----------------|
| Other taxation and social security | | 23,684 | 20,499 |
| Government grants | 15 | 3,557 | 3,557 |
| Trade creditors | | 89,368 | 75,076 |
| Accruals and deferred income | | 25,613 | 26,512 |
| | | <u>142,222</u> | <u>125,644</u> |

14 Creditors: amounts falling due after more than one year

| | Notes | 2025 £ | 2024 £ |
|-------------------|-------|----------------|----------------|
| Government grants | 15 | <u>200,641</u> | <u>204,198</u> |

15 Government grants

Deferred income is included in the financial statements as follows:

| | 2025 £ | 2024 £ |
|--------------------------------------|----------------|----------------|
| Deferred income is included within: | | |
| Current liabilities | 3,557 | 3,557 |
| Non-current liabilities | 200,641 | 204,198 |
| | <u>204,198</u> | <u>207,755</u> |
| Movements in the year: | | |
| Deferred income at 1 October 2024 | 207,755 | 211,312 |
| Released from previous periods | (3,557) | (3,557) |
| | <u>204,198</u> | <u>207,755</u> |
| Deferred income at 30 September 2025 | <u>204,198</u> | <u>207,755</u> |

16 Retirement benefit schemes

| | 2025 £ | 2024 £ |
|---|---------------|---------------|
| Defined contribution schemes | | |
| Charge to profit or loss in respect of defined contribution schemes | <u>18,906</u> | <u>18,350</u> |

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

17 Unrestricted funds

| | At 1 October 2024 | Incoming resources | Resources expended | Gains and losses | At 30 September 2025 |
|-----------------------|------------------------------|-------------------------------|-------------------------------|-----------------------------|-------------------------------------|
| | £ | £ | £ | £ | £ |
| General funds | 1,471,567 | 1,564,345 | (1,444,104) | - | 1,591,808 |
| Revaluation reserve | 248,986 | - | - | - | 248,986 |
| | <u>1,720,553</u> | <u>1,564,345</u> | <u>(1,444,104)</u> | <u>-</u> | <u>1,840,794</u> |
| Previous year: | At 1 October 2023 | Incoming resources | Resources expended | Gains and losses | At 30 September 2024 |
| | £ | £ | £ | £ | £ |
| General funds | 1,417,333 | 1,369,318 | (1,315,084) | - | 1,471,567 |
| Revaluation reserve | 150,708 | - | - | 98,278 | 248,986 |
| | <u>1,568,041</u> | <u>1,369,318</u> | <u>(1,315,084)</u> | <u>98,278</u> | <u>1,720,553</u> |

18 Share capital

The company is limited by guarantee and has no share capital.

19 Operating lease commitments

Lessee

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2025 £ | 2024 £ |
|----------------------------|---------------|---------------|
| Within one year | 8,426 | 8,858 |
| Between two and five years | 28,627 | 26,019 |
| | <u>37,053</u> | <u>34,877</u> |

20 Capital commitments

Amounts contracted for but not provided in the financial statements:

| | 2025 £ | 2024 £ |
|--|-----------|---------------|
| Acquisition of property, plant and equipment | - | 64,958 |
| | <u>-</u> | <u>64,958</u> |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

21 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

| 22 Cash generated from operations | 2025 £ | 2024 £ |
|---|----------------|---------------|
| Surplus for the year | 120,241 | 53,709 |
| Adjustments for: | | |
| Investment income recognised in statement of financial activities | (34,320) | (33,511) |
| Loss on disposal of tangible fixed assets | 2,664 | - |
| Depreciation and impairment of tangible fixed assets | 22,370 | 12,151 |
| Movements in working capital: | | |
| Decrease in debtors | 12,161 | 9,560 |
| Increase in creditors | 16,578 | 5,209 |
| (Decrease) in deferred income | (3,557) | (3,557) |
| Cash generated from operations | <u>136,137</u> | <u>43,561</u> |

23 Analysis of changes in net funds

The Charity had no material debt during the year.

LONSDALE & MARSH

CHARTERED ACCOUNTANTS

AUDIT & ACCOUNTANCY • BUSINESS CONSULTANCY • TAX & TRUST PLANNING • CORPORATE FINANCE • FORENSIC ACCOUNTING

Allandale Care Group Limited
The Croft
94 Irby Road
Heswall
Wirral
CH61 6XG

Our ref : ABB5650/EMc/287627
Your ref :
Date : 22 April 2026

Dear Sirs

In accordance with our normal practice we are writing to draw your attention to various matters which arose during the course of our audit of the company's accounts for the year ended 30 September 2025.

(a) Qualitative aspects of the entity's accounting practices and financial reporting

We have no comments to make concerning the qualitative aspects of the entity's accounting practices and financial reporting.

(b) Letter of representation

We await your signed letter of representations.

(c) Adjusted and unadjusted misstatements

There were no unadjusted misstatements found during the course of our audit, except for those considered to be clearly trivial.

We have provided you with a schedule of adjustments that you agreed should be processed when finalising the accounts.

(d) Expected modifications to the auditors' report

There are no expected modifications to the auditors' report.

(e) Material deficiencies in the accounting and internal control systems

As you are aware from our letter of engagement, our audit procedures were directed towards testing the accounting systems in operation upon which we have based our assessment of the accounts. There are no potential weaknesses which need to be brought to your attention.

(f) Other matters required by Auditing Standards to be communicated

There are no other matters that we are required by auditing standards to communicate to you.

509 – 510 Cotton Exchange Bixteth Street Liverpool L3 9LQ • Tel 0151 236 8211 • Email liverpool@lonsdales.co.uk

PARTNERS N J O'Donovan E F McElroy A C Thompson

LONSDALE & MARSH
CHARTERED ACCOUNTANTS

(g) Other relevant matters relating to the audit

We have discussed with you the fact that we provide accounting services (preparation of Financial Statements) to the company in addition to acting as auditors and also the fact that Elaine McElroy has acted as engagement partner for more than ten years. We wish to confirm to you that in our opinion the provision of such services and the continued involvement of Elaine McElroy as engagement partner do not affect our independence as:

- (i) the additional services provided are of a routine compliance nature and the Board takes any decisions where judgement is required; and
- (ii) the firm's quality control procedures provide adequate safeguards in respect of the involvement of Elaine McElroy.

We would like to take this opportunity of expressing our thanks to your staff for their assistance during the course of our audit.

Please note that this report has been prepared for the sole use of Allandale Care Group Limited. It must not be disclosed to third parties, quoted or referred to, without our prior written consent. No responsibility is assumed by us to any other person.

If we can be of any further assistance, please contact Elaine McElroy.

Yours faithfully

Lonsdale & Marsh

We confirm that we have read and understood the contents of this letter and agree that it accurately reflects the representations made to you by the directors during the course of the audit.

We confirm that the above representations are made on the basis of enquires of management and staff with relevant knowledge and experience (and, where appropriate, of inspection and supporting documentation) sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours faithfully

Robin M Hughes

Signed
Mr R Hughes (Chairman)

Dated 22 April 2026

M. Riley

Signed
Prof. M Riley (Vice Chairman)

Dated 22 April 2026

On behalf of the board of directors of Allandale Care Group Limited

ALLANDALE CARE GROUP LIMITED

England & Wales - Charity number 252624

Accounts

Charity registration number 252624 (England and Wales)

Company registration number 0900504

ALLANDALE CARE GROUP LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

ALLANDALE CARE GROUP LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|-----------------------------------|--|
| Board Of Trustees | Mr R Hughes (Chairman) Prof. M Riley (Vice Chairman) Mr K Morris Mr C Howell Dr E Cooper |
| Secretary | Mr C Warren |
| Chief executive officer | Mr C Warren |
| Charity number | 252624 |
| Company number | 0900504 |
| Housing Corporation number | H0357 |
| Registered office | The Croft 94 Irby Road Heswall Wirral CH61 6XG |
| Website | allandalecaregroup.com |
| Auditor | Lonsdale & Marsh 509 - 510 Cotton Exchange Bixteth Street Liverpool L3 9LQ |
| Bankers | Lloyds Bank 137 Telegraph Road Heswall Wirral CH60 0AN |

ALLANDALE CARE GROUP LIMITED

CONTENTS

| | Page |
|-----------------------------------|-------------|
| Trustees report | 1 - 8 |
| Independent auditor's report | 9 - 11 |
| Statement of financial activities | 12 |
| Balance sheet | 13 |
| Statement of cash flows | 14 |
| Notes to the financial statements | 15 - 25 |

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Board of Trustees present their report and financial statements for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and performance

The Group provides housing for the elderly. During most of the year in question the Group provided twenty-six units of accommodation.

| Residential | Residential |
|-----------------|--------------------|
| The Croft 10 | Heathermount 16 |

The occupation rate has been 96%.

The Croft

The occupancy rate at The Croft has been consistently high. We continue to be challenged by the level of care needed by the enquiries, but we are committed to addressing these challenges through our approach to care and upskilling our team to deliver exceptional levels of support. We have consistently received high ratings from residents, relatives, and loved ones, which have resulted in above-industry standards ratings.

The newly constructed dementia-friendly lounge at The Croft is a testament to our commitment to innovation and evolution in our care for the elderly population. With over 70% of our residents living with dementia, we are dedicated to providing a supportive and inclusive environment. As a charity organisation, we are committed to making a positive impact on the lives of all our residents, including end-of-life care. Our exceptional reviews and accolades for compassionate, caring, and respectful care continue to set us apart in the Wirral.

Heathermount

Heathermount, situated in the heart of the community, provides convenient access to local shops and restaurants. Consequently, the occupancy rate has consistently exceeded the Trustees' expectations. This achievement serves as a testament to the investment made in the building's fabric and the diverse range of residents who call it home.

As individuals age, living independently may present challenges. Heathermount Residential Care Home, strategically located in the Wirral, is meticulously designed to offer a comfortable, compassionate, and fulfilling living environment. Heathermount remains steadfast in its commitment to supporting residents in pursuing their passions and interests while fostering a welcoming and inclusive social community.

To enhance the safety of residents, their families, staff, and the broader community, the organisation has acquired a defibrillator.

Heathermount continues to uphold the standards of excellence, as evidenced by the recent Wirral Council Inspection. The commendable rating received during this inspection reflects the organisation's unwavering dedication to addressing the complex needs of residents and elevating their quality of life through person-centred care.

At Heathermount, our core philosophy revolves around the principles of dignity and choice. For us, living well means embracing a fulfilling lifestyle that respects the individual's autonomy and well-being.

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

General

The exceptional standards of care mandated by the Chief Executive Officer are deeply ingrained within the team structure at Allandale Care Group. Both our Homes consistently receive outstanding reviews from residents and relatives, solidifying our position as the leading provider in the Wirral.

Each day, we witness individuals making remarkable contributions to society. What unites them is the unwavering courage to pursue their aspirations and make a positive impact. Innovative ideas demonstrate how this message can empower individuals to lead teams and businesses based on courage, compassion, and kindness rather than fear.

These pivotal moments for Allandale Care Group are no exception, and we eagerly anticipate the enduring legacy of our transformations beyond our lifetimes.

In an often chaotic and unpredictable world, Allandale Care Group provides a roadmap to navigate the complexities of placing a loved one in care. These decisions are not merely about strategy; they are about purpose, leadership, and the transformative power of vision. It is a call to action, a reminder that we all possess the potential to create extraordinary outcomes and make a profound difference in people's lives.

In the professional opinion of the Chief Executive Officer, we have successfully achieved an optimal balance and skill set within the management of the Homes. This new equilibrium enables us to enhance our product quality, leading to a significant improvement in the overall experience for our residents.

We remain committed to modernising and upgrading our infrastructure with a comprehensive investment in the digital platform. This includes electronic medication management, digital care planning, digital reception, and Nobi smart lamps to enhance safety and care at Allandale Care Group.

Financial

The organisation's performance for the year has been exceptional, an unprecedented achievement in the industry. Occupancy has been robust, and direct costs have been effectively controlled.

Despite the additional expenses incurred on the purchase of the minibus, we have generated substantial surpluses that have replenished our cash flow and enabled us to reinvest in our homes.

The Trustees have experienced significant development and excitement within the organisation. We have successfully obtained the Sponsorship License, a notable achievement given the challenges involved. This will further secure the financial viability of the Charity and enable us to look forward to the future with optimism.

We remain committed to our business plan and continue to work diligently to deliver the best outcomes to our residents and loved ones.

Our six-step end-of-life care has received outstanding reviews from the local government, providing an invaluable service to the community and hospitals alike. It allows their loved ones to live their final days in a purpose-built, calming, and caring environment.

The Executive Committee believes that the Group remains a viable entity and will continue to provide a high-quality and much-needed service to the community. However, we acknowledge that we cannot rest on these impressive results and are actively working to enhance our services and make an even greater impact.

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

Regulatory and other bodies

The Care Quality Commission [CQC] in the last inspections rated the Houses as 'Good'. The Group has been congratulated on its Infection Control Procedures and admitted to various pilot schemes. The Group remains determined to provide the highest quality of service and takes pride in aiming at "outstanding" rating with 'CQC' in their next inspection.

The Charity Commission and Companies Register

The Group continues its registrations with both bodies and submits its accounts and replies to their annual requests for information promptly.

Wirral Borough Council

We continue our contractual relationship with the Local Authority and thereby submit to its audit and monitoring systems. We gained good marks [Excellent] and admission to various pilot schemes. We have of late dedicated 1 bed in each Home to WBC to assist with the Hospital pressures as well as having other beds that have been made available with a top up from the family to meet the Homes' fees.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure, which equates to £328,000 and £657,000 respectively. The Board of Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Investment policy

To further minimise financial risks, the Society has adopted a prudent and conservative investment policy. Factors influencing the Society include the ongoing uncertainty of financial markets and the need for immediate access to funds should the need arise to deploy them in pursuing initiatives. Consequently, some funds are held in bank deposit accounts, while other funds are invested within Akoni (Barclays) investment platform. Each account is protected by the Financial Services Compensation Scheme (FSCS) up to a maximum of £85,000.00

Risks

The Board of Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Group has continued to review its assessment of risks. For completeness, risks have been classified to include Governance and Management, Operational Risk, Financial Risk, Environmental/External Factors, Compliance Risk [Law and Regulation]. All classifications have been and continue to be addressed: significant activity has been undertaken towards the elimination, or at least, diminution of threats to the Group.

The greatest risks are: Financial, Precautions Against Abuse and Matching our Responsibilities. Financial risk is not only self-explanatory but self-evident also: our outgoings [which include the Living Wage increases, National Insurance contribution increases, pension contributions and higher utility costs] are prodigious which means our charges must meet or exceed our running costs: While this may make the organisation uncompetitive, every single business within this industry will be subject to the same pressures and constraints.

It is more challenging to take precautions against vacancies arising and losses are incapable of prediction. The most effective means of mitigating financial problems are to continue marketing the Homes, have a high standards of care, maintain/increase our CQC rating and to retain ample reserves for periods of natural dips in performance.

Meeting our responsibilities is more complex: a decade ago we admitted residents who primarily required minimal assistance, such as dressing, washing and reminding them of medication times. Now we are dealing with residents in an advanced state of frailty or suffering from the onset of dementia in various forms. We are cognizant of the more demanding person-centred needs and have adjusted our staffing requirements, upskilled staff and provided training accordingly, including appointing highly qualified Managers and team members.

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

Risks (continued)

In the industry, the term 'abuse' has fostered an atmosphere of suspicion and heightened vigilance, leading to increased demands upon us. The Care Quality Commission (CQC) has implemented a more intrusive inspection regime, albeit descaled at present due to initially to COVID-19 pandemic but of late because of inefficiencies within the inspections program, in response to scandals that have featured in the national press. The broad interpretation of the term 'abuse' and its reportability have made our staff vulnerable.

Insurance companies, particularly those that have not abandoned the industry altogether – typically exclude any claims arising therefrom. We have, however with our Broker's assistance, secured better coverage and the exposure is therefore minimised.

We must recognise that we are now operating in a highly demanding field of activity that: imposes unprecedented responsibilities on our Trustees; exposes our staff to greater risk and obliges us to maintain higher levels of supervision to reduce/mitigate risk of abuse – of any magnitude – and makes it necessary for us to seek to recruit higher quality well trained and motivated staff.

Infection Control has, once again been a significant concern this past year, and we have addressed this risk by implementing stringent Infection Control models that have received positive feedback from the Infection and Prevention Control sector.

We acknowledge these challenges as significant obstacles that require our attention and efforts.

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

Structure, governance and management

The charitable company was incorporated on 10 March 1967 and is governed by its Memorandum and Articles of Association. The name of the charitable company was changed on 14th October 2015 to Allandale Care Group Limited following termination of its membership of the Abbeyfield movement. The registered office, as from June 2005, remains The Croft, 94 Irby Road, Heswall, Wirral CH61 6XG.

The Board of Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr R Hughes (Chairman)
Prof. M Riley (Vice Chairman)
Mr K Morris
Mr E Smethurst (Resigned 20 May 2024)
Mr C Howell
Dr E Cooper

Members of the Executive Committee are appointed under the company's Articles of Association [49 – 56] and one third retires each year but is eligible for reappointment. Additional members may also be appointed. Moreover the Executive Committee may at any time appoint replacement or additional members who serve until the following Annual General Meeting and are eligible for election/re-election at that meeting.

Currently [April 2025] the Executive Committee comprises:

| |
|--|
| Mrs. G Colvin: President Mr R Hughes: Chairman Professor M Riley: Vice Chairman Mr. K Morris, Mr C Howell, Dr E Cooper |
| The Directors retiring this year were: Dr E Cooper and Mr K Morris who were willing to be re-elected. They were both re-elected unanimously. The Directors due to retire at the forthcoming AGM are Mr C Howell and Mr R Hughes |
| Members appointed this year – none |

Our Trustee Indemnity Insurance is provided by the Towergate Group.

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

Organisation

The current organisational structure is as follows:



ALLANDALE CARE GROUP MANAGEMENT STRUCTURE 2023/24

THE EXECUTIVE COMMITTEE

CHIEF EXECUTIVE OFFICER
&
COMPANY SECRETARY

GENERAL MANAGER
(Nominated Person for CQC)

REGISTERED MANAGER
HEATHERMOUNT

REGISTERED MANAGER
THE CROFT

CARE
SENIOR
TEAM

COOK &
HOUSEKEEPING

MAINTENANCE

SENIOR
CARE
TEAM

COOK &
HOUSEKEEPING

CARE TEAM

CARE TEAM

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

Professional advisors

We instruct A Halsall & Co Solicitors for ad hoc property transactions. For survey, valuation and sale purposes we consult Legat Owen, chartered surveyors. For employment law issues we consult with WorkNest.

Staff

Ms K Baker is the registered CQC manager for Heathermount and Ms J Evans is the registered CQC manager for The Croft.

We have subscribed to numerous additional training events and continue to do so. Our responsibilities have greatly increased over the last few years [see Regulatory and other bodies above] and we shall need to assess carefully how best we can match those responsibilities.

Mr. C Warren continues to be the Group's Chief Executor Officer and Company Secretary from 14 September 2021 and 27 September 2021 respectively.

We owe our staff a considerable debt for their commitment, dedication and diligence.

Volunteers

We owe an equal debt to our volunteers both at Executive Committee and House level (Friends of Heathermount).

Website

Our website is <https://allandalecaregroup.com>

Statement of Trustees responsibilities

The Board of Trustees, who are also the directors of Allandale Care Group Limited for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Board of Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

Auditor

A resolution for the re-appointment of Lonsdale and Marsh as auditors of the Charity will be proposed at the Annual General Meeting.

Disclosure of information to auditor

Each of the Board of Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees report was approved by the Board of Board Of Trustees.



Mr R Hughes (Chairman)

Dated: 21 May 2025

ALLANDALE CARE GROUP LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF ALLANDALE CARE GROUP LIMITED

Opinion

We have audited the financial statements of Allandale Care Group Limited (the 'Charity') for the year ended 30 September 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Board of Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Board of Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees report has been prepared in accordance with applicable legal requirements.

ALLANDALE CARE GROUP LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF ALLANDALE CARE GROUP LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Board of Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees report and from the requirement to prepare a strategic report.

Responsibilities of Board of Trustees

As explained more fully in the statement of Trustees responsibilities, the Board of Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Board of Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Board of Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant are those that relate Care Quality Commission requirements. We also considered those laws and regulations that have a direct impact on the financial statements such as Charity SORP including FRS 102 and Companies Act 2006.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, included the following:

- the engagement partner ensured the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- discussions with senior management;
- identified laws and regulations were communicated within the audit team and remained alert to instances of non-compliance throughout the audit.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including override of controls) and addressed the risk through testing of journal entries to identify unusual transactions and assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

ALLANDALE CARE GROUP LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF ALLANDALE CARE GROUP LIMITED

In response to the risk of irregularities and non-compliance with laws and regulations, we designed our audit procedures which included, but was not limited to:

- discussions with management about any known or suspected instances of non-compliance with laws and regulations, and fraud;
- reviewing minutes of meetings of those charged with governance;
- reviewing the financial statements disclosures and agreeing to underlying documentation;
- analytical review to identify unusual transactions;
- reviewing for any transactions undertaken with related parties such as those charge with governance and/or trustees;
- review of journals;
- checking expenses are bona fide transactions of the charity;

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulations. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Elaine Frances McElroy (Senior Statutory Auditor)

For and on behalf of Lonsdale & Marsh, Statutory Auditor

Chartered Accountants

509 - 510 Cotton Exchange

Bixteth Street

Liverpool

L3 9LQ

21 May 2025

ALLANDALE CARE GROUP LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

| | Notes | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|---|-------|---------------------------------|-------------------------------|--------------------|---------------------------------|-------------------------------|--------------------|
| Income from: | | | | | | | |
| Donations and legacies | 2 | 300 | - | 300 | 300 | - | 300 |
| Charitable activities | 3 | 1,335,507 | - | 1,335,507 | 1,196,955 | - | 1,196,955 |
| Investments | 4 | 33,511 | - | 33,511 | 15,992 | - | 15,992 |
| Total income | | <u>1,369,318</u> | <u>-</u> | <u>1,369,318</u> | <u>1,213,247</u> | <u>-</u> | <u>1,213,247</u> |
| Expenditure on: | | | | | | | |
| Charitable activities | 5 | 1,315,084 | 525 | 1,315,609 | 1,127,279 | - | 1,127,279 |
| Other expenditure | | - | - | - | 407 | - | 407 |
| Total expenditure | | <u>1,315,084</u> | <u>525</u> | <u>1,315,609</u> | <u>1,127,686</u> | <u>-</u> | <u>1,127,686</u> |
| Net income/(expenditure) | | 54,234 | (525) | 53,709 | 85,561 | - | 85,561 |
| Other recognised gains and losses: | | | | | | | |
| Revaluation of tangible fixed assets | | 98,278 | - | 98,278 | - | - | - |
| Net movement in funds | 7 | 152,512 | (525) | 151,987 | 85,561 | - | 85,561 |
| Reconciliation of funds: | | | | | | | |
| Fund balances at 1 October 2023 | | 1,568,041 | 525 | 1,568,566 | 1,482,480 | 525 | 1,483,005 |
| Fund balances at 30 September 2024 | | <u>1,720,553</u> | <u>-</u> | <u>1,720,553</u> | <u>1,568,041</u> | <u>525</u> | <u>1,568,566</u> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 15 to 25 form part of these financial statements.

ALLANDALE CARE GROUP LIMITED

BALANCE SHEET

AS AT 30 SEPTEMBER 2024

| | Notes | 2024 | | 2023 | |
|--|-------|------------------|------------------|------------------|------------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 11 | | 1,148,683 | | 1,036,923 |
| Current assets | | | | | |
| Debtors | 12 | 13,489 | | 23,049 | |
| Cash at bank and in hand | | 888,223 | | 836,784 | |
| | | <u>901,712</u> | | <u>859,833</u> | |
| Creditors: amounts falling due within one year | 13 | <u>(125,644)</u> | | <u>(120,435)</u> | |
| Net current assets | | | <u>776,068</u> | | <u>739,398</u> |
| Total assets less current liabilities | | | <u>1,924,751</u> | | <u>1,776,321</u> |
| Creditors: amounts falling due after more than one year | 14 | | <u>(204,198)</u> | | <u>(207,755)</u> |
| Net assets | | | <u>1,720,553</u> | | <u>1,568,566</u> |
| The funds of the Charity | | | | | |
| Restricted income funds | 17 | | - | | 525 |
| Unrestricted funds | 18 | | <u>1,720,553</u> | | <u>1,568,041</u> |
| | | | <u>1,720,553</u> | | <u>1,568,566</u> |

The notes on pages 15 to 25 form part of these financial statements.

The financial statements were approved by the Board of Trustees on 21 May 2025



Mr R Hughes (Chairman)



Prof. M Riley (Vice Chairman)

Company registration number 0900504 (England and Wales)

ALLANDALE CARE GROUP LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

| | Notes | 2024 £ | £ | 2023 £ | £ |
|---|-------|-----------|---------|-----------|---------|
| Cash flows from operating activities | | | | | |
| Cash generated from operations | 24 | | 43,561 | | 111,241 |
| Investing activities | | | | | |
| Purchase of tangible fixed assets | | (25,633) | | (1,638) | |
| Investment income received | | 33,511 | | 15,992 | |
| Net cash generated from investing activities | | | 7,878 | | 14,354 |
| Net cash generated from financing activities | | | - | | - |
| Net increase in cash and cash equivalents | | | 51,439 | | 125,595 |
| Cash and cash equivalents at beginning of year | | | 836,784 | | 711,189 |
| Cash and cash equivalents at end of year | | | 888,223 | | 836,784 |

The notes on pages 15 to 25 form part of these financial statements.

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

Charity information

Allandale Care Group Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Croft, 94 Irby Road, Heswall, Wirral, CH61 6XG.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Board of Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Board of Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Board of Trustees in furtherance of their charitable objectives.

Restricted funds consist of grants, donations and legacies received and for which the donor has specified the purposes to which the funds must be applied.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable activity costs relate to services provided centrally and identified as wholly or mainly in support of direct charitable expenditure, together with an appropriate proportion of management and office overheads.

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

Support costs are those functions that assist the work of the Charity but do not undertake charitable activities. Support costs include back office costs, finance, personnel and payroll. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs relating to statutory audit.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------------------------|-------------|
| Freehold land and buildings | See below |
| Fixtures and fittings | 15% on cost |
| Motor vehicles | 25% on cost |

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Properties whose fair value can be measured reliably are held under the revaluation model and are carried at a revalued amount, being their fair value at the date of valuation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The fair value of the land and buildings is usually considered to be their market value.

Revaluation gains and losses are recognised in other recognised gains and losses and accumulated in equity, except to the extent that a revaluation gain reverses a revaluation loss previously recognised in net income/(expenditure) or a revaluation loss exceeds the accumulated revaluation gains recognised in equity; such gains and loss are recognised in net income/(expenditure) for the year.

It is the Charity's policy and practice to maintain properties to a high standard through a continuing programme of refurbishment and maintenance. Consequently the lives of the properties and their residual values are such that any depreciation charge would be immaterial.

A full year's depreciation is charged on fixed assets in the year of purchase but no charge is made in the year of disposal.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

If material the cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

If relevant termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Social housing grants

Some of the Charity's housing schemes are financed partly by Social Housing or other capital grants. These grants are recognised in income (amortised) on a systematic basis over the expected useful life of the asset in accordance with Section 24 of FRS 102 'Government grants'. All grants are repayable in certain circumstances, primarily following a sale of a property.

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

2 Income from donations and legacies

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---------------------|--|--|
| Donations and gifts | 300 | 300 |

3 Income from charitable activities

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---|--|--|
| Provision of housing for the elderly | | |
| Turnover | 1,331,950 | 1,193,218 |
| Other income | - | 180 |
| Deferred income | 3,557 | 3,557 |
| | <u>1,335,507</u> | <u>1,196,955</u> |

4 Income from investments

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---------------------|--|--|
| Interest receivable | 33,511 | 15,992 |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

5 Expenditure on charitable activities

| | Charitable expenditure 2024 £ | Charitable expenditure 2023 £ |
|---|--|--|
| Direct costs | | |
| Staff costs | 750,609 | 668,724 |
| Depreciation and impairment | 12,151 | 11,362 |
| Charitable expenditure | 291,909 | 233,268 |
| | <u>1,054,669</u> | <u>913,354</u> |
| Share of support and governance costs (see note 6) | | |
| Support | 252,540 | 203,725 |
| Governance | 8,400 | 10,200 |
| | <u>1,315,609</u> | <u>1,127,279</u> |
| Analysis by fund | | |
| Unrestricted funds | 1,315,084 | 1,127,279 |
| Restricted funds | 525 | - |
| | <u>1,315,609</u> | <u>1,127,279</u> |

6 Support costs allocated to activities

| | 2024 £ | 2023 £ |
|-------------------------------|----------------|----------------|
| Staff costs | 240,658 | 187,689 |
| Employment law consultancy | 5,415 | 4,242 |
| Health & safety consultancy | 3,499 | 1,510 |
| Payroll preparation | 2,458 | 3,218 |
| Recruitment commission | - | 3,330 |
| Employment assisted programme | 510 | 1,764 |
| Mock inspection | - | 1,972 |
| Governance costs | 8,400 | 10,200 |
| | <u>260,940</u> | <u>213,925</u> |
| Analysed between: | | |
| Charitable expenditure | <u>260,940</u> | <u>213,925</u> |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

6 Support costs allocated to activities (Continued)

| | 2024 | 2023 |
|-----------------------------------|--------------|---------------|
| | £ | £ |
| Governance costs comprise: | | |
| Audit fees | 8,400 | 8,400 |
| Accountancy | - | 1,800 |
| | <u>8,400</u> | <u>10,200</u> |

7 Net movement in funds 2024 £ 2023 £

The net movement in funds is stated after charging/(crediting):

| | | |
|---|---------------|---------------|
| Fees payable to the charity's auditor: | | |
| - for the audit of the charity's financial statements | 8,400 | 8,400 |
| - for other financial services | - | 5,018 |
| Depreciation of owned tangible fixed assets | 12,151 | 11,362 |
| Loss on disposal of tangible fixed assets | - | 407 |
| | <u>12,151</u> | <u>11,362</u> |

8 Board Of Trustees

None of the Board of Trustees (or any persons connected with them) received any expenses or benefits from the Charity during the year. For details of remuneration see note 11.

9 Employees

The average monthly number of employees during the year was:

| | 2024 | 2023 |
|--------------|-----------|-----------|
| | Number | Number |
| Care staff | 33 | 36 |
| Office staff | 4 | 4 |
| | <u>37</u> | <u>40</u> |

| | 2024 | 2023 |
|-------------------------|----------------|----------------|
| | £ | £ |
| Employment costs | | |
| Wages and salaries | 900,565 | 777,648 |
| Social security costs | 72,352 | 55,065 |
| Other pension costs | 18,350 | 23,700 |
| | <u>991,267</u> | <u>856,413</u> |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

9 Employees

(Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

| | 2024 Number | 2023 Number |
|----------------------|-------------------|-------------------|
| £90,000 to £100,000 | - | 1 |
| £101,000 to £110,000 | 1 | - |
| | <u> </u> | <u> </u> |

Payments of £2,008 (2023 nil) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

Remuneration of key management personnel

The remuneration of key management personnel, who are also directors/trustees, is nil (2023: nil).

10 Taxation

The charitable company has charitable status and therefore is exempt from corporation tax on the income it has received. The charitable company is not registered for VAT. Accordingly no VAT is charged to residents, and expenditure in the income and expenditure account includes the relevant VAT.

11 Tangible fixed assets

| | Freehold land and buildings £ | Fixtures and fittings £ | Motor vehicles £ | Total £ |
|------------------------------------|-------------------------------------|-------------------------------|------------------------|-------------------|
| Cost or valuation | | | | |
| At 1 October 2023 | 1,004,592 | 97,251 | 4,500 | 1,106,343 |
| Additions | 7,130 | 18,503 | - | 25,633 |
| Revaluation | 98,278 | - | - | 98,278 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| At 30 September 2024 | 1,110,000 | 115,754 | 4,500 | 1,230,254 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Depreciation and impairment | | | | |
| At 1 October 2023 | - | 65,108 | 4,312 | 69,420 |
| Depreciation charged in the year | - | 11,964 | 187 | 12,151 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| At 30 September 2024 | - | 77,072 | 4,499 | 81,571 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Carrying amount | | | | |
| At 30 September 2024 | 1,110,000 | 38,682 | 1 | 1,148,683 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| At 30 September 2023 | 1,004,592 | 32,143 | 188 | 1,036,923 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

Land and buildings with a carrying amount of £1,110,000 were revalued by Frank Knight, independent valuers not connected with the Charity on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties.

At 30 September 2024, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £1,011,722 (2023 - £1,004,592).

The revaluation surplus is disclosed in note 18.

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

12 Debtors

| | 2024 | 2023 |
|---|---------------|---------------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Trade debtors | 96 | 4,386 |
| Other debtors | 13,000 | 18,307 |
| Prepayments and accrued income | 393 | 356 |
| | <u>13,489</u> | <u>23,049</u> |

13 Creditors: amounts falling due within one year

| | Notes | 2024 | 2023 |
|------------------------------------|--------------|----------------|----------------|
| | | £ | £ |
| Other taxation and social security | | 20,499 | 17,916 |
| Government grants | 15 | 3,557 | 3,557 |
| Trade creditors | | 75,076 | 73,540 |
| Other creditors | | - | 525 |
| Accruals and deferred income | | 26,512 | 24,897 |
| | | <u>125,644</u> | <u>120,435</u> |

14 Creditors: amounts falling due after more than one year

| | Notes | 2024 | 2023 |
|-------------------|--------------|----------------|----------------|
| | | £ | £ |
| Government grants | 15 | <u>204,198</u> | <u>207,755</u> |

15 Government grants

Deferred income is included in the financial statements as follows:

| | 2024 | 2023 |
|--------------------------------------|----------------|----------------|
| | £ | £ |
| Deferred income is included within: | | |
| Current liabilities | 3,557 | 3,557 |
| Non-current liabilities | 204,198 | 207,755 |
| | <u>207,755</u> | <u>211,312</u> |
| Movements in the year: | | |
| Deferred income at 1 October 2023 | 211,312 | 214,869 |
| Released from previous periods | (3,557) | (3,557) |
| | <u>207,755</u> | <u>211,312</u> |
| Deferred income at 30 September 2024 | <u>207,755</u> | <u>211,312</u> |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

16 Retirement benefit schemes

| | 2024 | 2023 |
|---|---------------|---------------|
| Defined contribution schemes | £ | £ |
| Charge to profit or loss in respect of defined contribution schemes | 18,350 | 23,700 |
| | <u>18,350</u> | <u>23,700</u> |

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 October 2023 | Resources expended | At 30 September 2024 |
|-----------------------|------------------------------|-------------------------------|-------------------------------------|
| | £ | £ | £ |
| | 525 | (525) | - |
| | <u>525</u> | <u>(525)</u> | <u>-</u> |
| Previous year: | At 1 October 2022 | Resources expended | At 30 September 2023 |
| | £ | £ | £ |
| Donations | 525 | - | 525 |
| | <u>525</u> | <u>-</u> | <u>525</u> |

18 Unrestricted funds

| | At 1 October 2023 | Incoming resources | Resources expended | Gains and losses | At 30 September 2024 |
|-----------------------|------------------------------|-------------------------------|-------------------------------|-----------------------------|-------------------------------------|
| | £ | £ | £ | £ | £ |
| General funds | 1,417,333 | 1,369,318 | (1,315,084) | - | 1,471,567 |
| Revaluation reserve | 150,708 | - | - | 98,278 | 248,986 |
| | <u>1,417,333</u> | <u>1,369,318</u> | <u>(1,315,084)</u> | <u>98,278</u> | <u>1,720,553</u> |
| Previous year: | At 1 October 2022 | Incoming resources | Resources expended | Gains and losses | At 30 September 2023 |
| | £ | £ | £ | £ | £ |
| General funds | 1,331,772 | 1,213,247 | (1,127,686) | - | 1,417,333 |
| Revaluation reserve | 150,708 | - | - | - | 150,708 |
| | <u>1,331,772</u> | <u>1,213,247</u> | <u>(1,127,686)</u> | <u>-</u> | <u>1,417,333</u> |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

19 Analysis of net assets between funds

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---|------------------------------------|----------------------------------|-------------------------|
| Fund balances at 30 September 2024 are represented by: | | | |
| Tangible assets | 1,148,683 | - | 1,148,683 |
| Current assets/(liabilities) | 776,068 | - | 776,068 |
| Long term liabilities | (204,198) | - | (204,198) |
| | <u>1,720,553</u> | <u>-</u> | <u>1,720,553</u> |
| | <u><u>1,720,553</u></u> | <u><u>-</u></u> | <u><u>1,720,553</u></u> |

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|---|------------------------------------|----------------------------------|-------------------------|
| Fund balances at 30 September 2023 are represented by: | | | |
| Tangible assets | 1,036,923 | - | 1,036,923 |
| Current assets/(liabilities) | 738,873 | 525 | 739,398 |
| Long term liabilities | (207,755) | - | (207,755) |
| | <u>1,568,041</u> | <u>525</u> | <u>1,568,566</u> |
| | <u><u>1,568,041</u></u> | <u><u>525</u></u> | <u><u>1,568,566</u></u> |

20 Share capital

The company is limited by guarantee and has no share capital.

21 Operating lease commitments

Lessee

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2024 £ | 2023 £ |
|----------------------------|----------------------|----------------------|
| Within one year | 8,858 | 12,530 |
| Between two and five years | 26,019 | 28,469 |
| | <u>34,877</u> | <u>40,999</u> |
| | <u><u>34,877</u></u> | <u><u>40,999</u></u> |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

22 Capital commitments

Amounts contracted for but not provided in the financial statements:

| | 2024 | 2023 |
|--|-------------|-------------|
| | £ | £ |
| Acquisition of property, plant and equipment | 64,958 | 64,958 |

23 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

24 Cash generated from operations

| | 2024 | 2023 |
|---|---------------|----------------|
| | £ | £ |
| Surplus for the year | 53,709 | 85,561 |
| Adjustments for: | | |
| Investment income recognised in statement of financial activities | (33,511) | (15,992) |
| (Gain)/loss on disposal of tangible fixed assets | - | 407 |
| Depreciation and impairment of tangible fixed assets | 12,151 | 11,362 |
| Movements in working capital: | | |
| Decrease/(increase) in debtors | 9,560 | (15,716) |
| Increase in creditors | 5,209 | 49,176 |
| (Decrease) in deferred income | (3,557) | (3,557) |
| Cash generated from operations | 43,561 | 111,241 |

25 Analysis of changes in net funds

The Charity had no material debt during the year.

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ALLANDALE CARE GROUP LIMITED

England & Wales - Charity number 252624

Accounts

Charity registration number 252624

Company registration number 0900504 (England and Wales)

ALLANDALE CARE GROUP LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

ALLANDALE CARE GROUP LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|-----------------------------------|--|
| Board Of Trustees | Prof. M Riley (Chairman) Mr R Hughes (Vice Chairman) Mr K Morris Mr C Howell Dr A Cooper |
| Secretary | Mr C Warren |
| Chief executive officer | Mr C Warren |
| Charity number | 252624 |
| Company number | 0900504 |
| Housing Corporation number | H0357 |
| Registered office | The Croft 94 Irby Road Heswall Wirral CH61 6XG |
| Website | allandalecaregroup.com |
| Auditor | Lonsdale & Marsh 509 - 510 Cotton Exchange Bixteth Street Liverpool L3 9LQ |
| Bankers | Lloyds Bank 137 Telegraph Road Heswall Wirral CH60 0AN |

ALLANDALE CARE GROUP LIMITED

CONTENTS

| | Page |
|-----------------------------------|-------------|
| Trustees report | 1 - 7 |
| Independent auditor's report | 8 - 10 |
| Statement of financial activities | 11 |
| Balance sheet | 12 |
| Statement of cash flows | 13 |
| Notes to the financial statements | 14 - 25 |

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 SEPTEMBER 2023

The Board of Trustees present their report and financial statements for the year ended 30 September 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and performance

The Group provides housing for the elderly. During most of the year in question the Group provided twenty-six units of accommodation.

| Residential | Residential |
|-----------------|--------------------|
| The Croft 10 | Heathermount 16 |

The occupation rate has been 94%.

Covid 19

The Coronavirus pandemic, and its variants, continued to have an impact on the industry. The guidance has stayed constant and the safeguarding of vulnerable adults in care homes has been taken more seriously than ever before. Covid 19 remains present and still affects the residents and staff alike, but we have learned to live with it now and therefore the effect is minimum.

The continuous roll out of booster vaccinations has been successfully adhered to by the residents and staff alike. Whilst not compulsory, the uptake on the booster vaccination program on 21 September 2023 from residents' and staff alike was 100%. We at Allandale Care Group are very proud to say that as a result of this committed, unselfish and trustful act the staff have saved lives. At the time of writing this report the 6th booster vaccination program has been announced and we anticipate the same number of results as above. Everyone has a choice and consent must be obtained prior to the uptake of any booster.

The Infection Control Procedures set by the General Care Manager – Joanne Evans with the Home Managers have been exemplary and commended by both Infection and Prevention Control and CQC.

The challenges that have emerged these last 36 months are far from over but we continue to be inspired by the collective efforts of everyone in the care industry as we weather this continuous storm together. The road ahead is not as treacherous as it once was but we do not take it for granted and continue to improve our already high standards. We have a history of outstanding resilience and while this may be one of our biggest tests yet, as this report outlines, the future is full of opportunity and hope.

The Croft

The Home's occupancy has been outstanding. We have been able to diversify our approach to care and upskill our team to provide outstanding levels of care. We have attained and kept high residents/relatives and loved one's reviews culminating in above industry standards ratings.

Throughout this period the Home has undergone significant structural, digital, modernisation and redecoration upgrades and improvements. The new dementia friendly and inclusion ethos is reverberating within the Home with many improvements tailor made towards an ever-increasing population suffering from this terrible disease/illness.

Heathermount

Heathermount remains a home from home enjoying a very healthy occupancy. The Home continues the pathway to excellence as demonstrated by the latest Wirral Council Inspection. The excellent rating received at this inspection typifies the approach and dedication of the organisation to take more complex needs residents and make a difference to their standards of living and person centred care. We centre our ethos on dignity for everyone every day and choice, life with us means living well.

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

General

The outstanding standards of care demanded and cascaded from the Chief Executive Officer are well embedded within the team structure at Allandale Care Group. Both our Homes continue to receive excellent reviews from residents/relatives ensuring we remain the number one choice in the Wirral.

The Chief Executive Officer of the care homes group has surrounded himself with the most qualified and dedicated team of care home professionals available. Our care, compassionate and professional team have a variety of expertise and in-depth training in the sector including Demetia and End of Life Care with many accolades to our name.

The Homes are undergoing their planned upgrade and modernisation program that will see these two Homes remaining a home from home care home but enhancing their internal structure and fitting by rediscovering themselves in a more modern and technologically advanced setting.

Financial

The return of public confidence on residential/nursing homes enabled both Homes to remain largely fully occupied throughout this financial year. This is unprecedented in the industry and an achievement that we are extremely proud of.

We had to reevaluate and upskill our team to ensure that we were able to attract more complex needs residents and diversify our portfolio.

Our six-step end of life care has received outstanding reviews from the local government, this provides an invaluable service to the community and hospitals alike by allowing their loved ones to live their final days in a purpose build, calming and caring environment,

The Executive Committee takes the view that the Group remains a going concern and will continue to provide a high-quality and much needed service to the community. It does however recognise that we cannot rest on these impressive results and further work is underway to make even more of a difference to the services we provide.

Regulatory and other bodies

The Care Quality Commission [CQC] in the last inspections rated the Houses as 'Good'. The Group has been congratulated on its Infection Control Procedures and admitted to various pilot schemes. The Group remains determined to provide the highest quality of service and takes pride in aiming at "outstanding" rating with 'CQC' in their next inspection.

The Charity Commission and Companies Register

The Group continues its registrations with both bodies and submits its accounts and replies to their annual requests for information promptly.

Wirral Borough Council

We continue our contractual relationship with the Local Authority and thereby submit to its audit and monitoring systems. We gained good marks [Excellent] and admission to various pilot schemes. We have of late dedicated 1 bed in each Home to WBC to assist with the Hospital pressures as well as having other beds that have been made available with a top up from the family to meet the Homes' fees.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure, which equates to £282,000 and £564,000 respectively. The Board of Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Investment policy

The Group has chosen to continue to minimise its financial risks by pursuing a prudent and conservative investment policy. Factors influencing the Group include the continuing uncertainty of financial markets and the need to have ready access to funds, should the need to deploy them in pursuing initiatives arise. For these reasons funds are held in bank deposit accounts.

Risks

The Board of Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Group has continued to review its assessment of risks. For completeness, risks have been classified to include Governance and Management, Operational Risk, Financial Risk, Environmental/External Factors, Compliance Risk [Law and Regulation]. All classifications have been and continue to be addressed: significant activity has been undertaken towards the elimination, or at least, diminution of threats to the Society.

The greatest risks are: Financial, Precautions Against Abuse and Matching our Responsibilities. Financial risk is self-explanatory: our outgoings [which include the Living Wage increases, pension contributions and higher utility costs] are prodigious which means our charges must more than meet our running costs: this, on the face of it, may make us uncompetitive, however, every single business within this industry will be subject to the same pressures and constraints.

It is more difficult to take precautions against vacancies arising and losses are incapable of prediction. The best means of countering financial problems are to keep marketing the Homes, have a high standards of care, maintain/increase our CQC rating and to retain ample reserves for those times when that there will be natural dips.

Meeting our responsibilities is more complex: a decade ago we admitted residents who principally needed a little help – maybe dressing, washing, reminding of medication times. Now we are dealing with residents in an advanced state of frailty or suffering from the onset of dementia in its many forms. This we are alert to the more demanding person-centred needs and have adjusted our staffing needs, upskilled staff and training accordingly, including making appointments of highly qualified Managers and team members.

'Abuse', elsewhere in the industry, has created an atmosphere of suspicion and of ever greater vigilance which in turn leads to increased demands upon us. CQC has introduced a more intrusive regime of inspection, albeit descaled at present due to Covid, as a reaction to scandals that have featured in the national press. The term 'abuse' has itself become so broadly interpreted and thus reportable, that our staff have become vulnerable.

Insurance companies – those that have not abandoned the industry altogether – usually exclude any claims arising therefrom. We have, however with our Broker's assistance, secured better coverage and the exposure is therefore minimized.

We need to acknowledge that we are now in a highly demanding field of activity that: imposes unprecedented responsibilities on our Trustees; exposes our staff to greater risk and obliges us to maintain higher levels of supervision to reduce risk of abuse – of any magnitude – and makes it necessary for us to seek to recruit higher quality well trained and motivated staff.

Infection Control has, once more, featured large this past year and we have met this risk by establishing stringent Infection Control Models that have been much admired by the Infection and Prevention Control.

We acknowledge these as significant challenges.

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

Structure, governance and management

The charitable company was incorporated on 10 March 1967 and is governed by its Memorandum and Articles of Association. The name of the charitable company was changed on 14th October 2015 to Allandale Care Group Limited following termination of its membership of the Abbeyfield movement. The registered office, as from June 2005, remains The Croft, 94 Irby Road, Heswall, Wirral CH61 6XG.

The Board of Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Prof. M Riley (Chairman)

Mr R Hughes (Vice Chairman)

Mr K Morris

Mr E Smethurst (Resigned 20 May 2024)

Mr C Howell

Dr A Cooper

Mr P R Crook (Resigned 12 October 2022)

Members of the Executive Committee are appointed under the company's Articles of Association [49 – 56] and one third retires each year but is eligible for reappointment. Additional members may also be appointed. Moreover the Executive Committee may at any time appoint replacement or additional members who serve until the following Annual General Meeting and are eligible for election/re-election at that meeting.

Currently [April 2024] the Executive Committee comprises:

| |
|--|
| Mrs. G Colvin: President Professor M Riley: Chairman Mr R Hughes: Vice Chairman Mr E Smethurst, Mr. K Morris, Mr C Howell, Dr A Cooper |
| The Directors retiring this year were: Professor M Riley and Mr R Hughes who were willing to be re-elected. They were both re-elected unanimously. The Directors due to retire at the forthcoming AGM are Dr E Cooper and Mr K Morris |
| Members appointed this year – none |

Our Trustee Indemnity Insurance is provided by the Towergate Group.

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

Organisation

The current organisational structure is as follows:



ALLANDALE CARE GROUP MANAGEMENT STRUCTURE 2022/23

THE EXECUTIVE COMMITTEE

CHIEF EXECUTIVE OFFICER
&
COMPANY SECRETARY

GENERAL MANAGER
(Nominated Person for CQC)

REGISTERED MANAGER
HEATHERMOUNT

REGISTERED MANAGER
THE CROFT

CARE
SENIOR
TEAM

COOK &
HOUSEKEEPING

MAINTENANCE

SENIOR
CARE
TEAM

COOK &
HOUSEKEEPING

CARE TEAM

CARE TEAM

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

Professional advisors

We instruct A Halsall & Co Solicitors for ad hoc property transactions. For survey, valuation and sale purposes we consult Legat Owen, chartered surveyors. For employment law issues we consult with WorkNest.

Staff

Ms. K Baker was appointed as the dually registered CQC manager for the Group in June 2023.

We have subscribed to numerous additional training events and continue to do so. Our responsibilities have greatly increased over the last few years [see Regulatory and other bodies above] and we shall need to assess carefully how best we can match those responsibilities.

Mr. C Warren continues to be the Group's Chief Executor Officer and as Company Secretary from 14 September 2021 and 27 September 2021 respectively.

We owe our staff a considerable debt for their commitment, dedication and diligence.

Volunteers

We owe an equal debt to our volunteers both at Executive Committee and House level (Friends of Heathermount).

Website

Our website is <https://allandalecaregroup.com>

Statement of Trustees responsibilities

The Board of Trustees, who are also the directors of Allandale Care Group Limited for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Board of Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 SEPTEMBER 2023*

Auditor

A resolution for the re-appointment of Lonsdale and Marsh as auditors of the Charity will be proposed at the Annual General Meeting.

Disclosure of information to auditor

Each of the Board of Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees report was approved by the Board of Board Of Trustees.

Prof. M Riley (Chairman)

Dated: 22 May 2024

ALLANDALE CARE GROUP LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF ALLANDALE CARE GROUP LIMITED

Opinion

We have audited the financial statements of Allandale Care Group Limited (the 'Charity') for the year ended 30 September 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Board of Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Board of Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees report has been prepared in accordance with applicable legal requirements.

ALLANDALE CARE GROUP LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF ALLANDALE CARE GROUP LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Board of Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees report and from the requirement to prepare a strategic report.

Responsibilities of Board of Trustees

As explained more fully in the statement of Trustees responsibilities, the Board of Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Board of Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Board of Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant are those that relate Care Quality Commission requirements. We also considered those laws and regulations that have a direct impact on the financial statements such as Charity SORP including FRS 102 and Companies Act 2006.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, included the following:

- the engagement partner ensured the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- discussions with senior management;
- identified laws and regulations were communicated within the audit team and remained alert to instances of non-compliance throughout the audit.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including override of controls) and addressed the risk through testing of journal entries to identify unusual transactions and assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

ALLANDALE CARE GROUP LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF ALLANDALE CARE GROUP LIMITED

In response to the risk of irregularities and non-compliance with laws and regulations, we designed our audit procedures which included, but was not limited to:

- discussions with management about any known or suspected instances of non-compliance with laws and regulations, and fraud;
- reviewing minutes of meetings of those charged with governance;
- reviewing the financial statements disclosures and agreeing to underlying documentation;
- analytical review to identify unusual transactions;
- reviewing for any transactions undertaken with related parties such as those charge with governance and/or trustees;
- review of journals;
- checking expenses are bona fide transactions of the charity;

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulations. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Elaine Frances McElroy (Senior Statutory Auditor)
for and on behalf of Lonsdale & Marsh

22 May 2024

Chartered Accountants
Statutory Auditor

509 - 510 Cotton Exchange
Bixteth Street
Liverpool
L3 9LQ

ALLANDALE CARE GROUP LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ |
|---|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Notes | | | | | | |
| Income and endowments from: | | | | | | |
| Donations and legacies | 2 | 300 | 300 | - | 6,000 | 6,000 |
| Charitable activities | 3 | 1,196,955 | 1,196,955 | 1,103,325 | - | 1,103,325 |
| Investments | 4 | 15,992 | 15,992 | 4,381 | - | 4,381 |
| Other income | 5 | - | - | - | 28,299 | 28,299 |
| Total income | | 1,213,247 | 1,213,247 | 1,107,706 | 34,299 | 1,142,005 |
| Charitable activities | 6 | 1,127,279 | 1,127,279 | 975,011 | 34,299 | 1,009,310 |
| Other expenditure | | 407 | 407 | 1,740 | - | 1,740 |
| Total expenditure | | 1,127,686 | 1,127,686 | 976,751 | 34,299 | 1,011,050 |
| Net income and movement in funds | | 85,561 | 85,561 | 130,955 | - | 130,955 |
| Reconciliation of funds: | | | | | | |
| Fund balances at 1 October 2022 | | 1,482,480 | 1,483,005 | 1,351,525 | 525 | 1,352,050 |
| Fund balances at 30 September 2023 | | 1,568,041 | 1,568,566 | 1,482,480 | 525 | 1,483,005 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 14 to 25 form part of these financial statements.

ALLANDALE CARE GROUP LIMITED

BALANCE SHEET

AS AT 30 SEPTEMBER 2023

| | | 2023 | | 2022 | |
|--|-------|----------------|------------------|----------------|------------------|
| | Notes | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 13 | | 1,036,923 | | 1,047,055 |
| Current assets | | | | | |
| Debtors | 14 | 23,049 | | 7,333 | |
| Cash at bank and in hand | | 836,784 | | 711,189 | |
| | | <u>859,833</u> | | <u>718,522</u> | |
| Creditors: amounts falling due within one year | 15 | 120,435 | | 71,260 | |
| Net current assets | | | 739,398 | | 647,262 |
| Total assets less current liabilities | | | 1,776,321 | | 1,694,317 |
| Creditors: amounts falling due after more than one year | 16 | | (207,755) | | (211,312) |
| Net assets | | | <u>1,568,566</u> | | <u>1,483,005</u> |
| The funds of the Charity | | | | | |
| Restricted income funds | 19 | | 525 | | 525 |
| Unrestricted funds - general reserve | 20 | | 1,417,333 | | 1,331,772 |
| Unrestricted funds - revaluation reserve | 20 | | 150,708 | | 150,708 |
| | | | <u>1,568,566</u> | | <u>1,483,005</u> |

The notes on pages 14 to 25 form part of these financial statements.

The financial statements were approved by the Board of Trustees on 22 May 2024

Prof. M Riley (Chairman)
Trustee

Mr R Hughes (Vice Chairman)
Trustee

Company registration number 0900504 (England and Wales)

ALLANDALE CARE GROUP LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

| | Notes | 2023 £ | £ | 2022 £ | £ |
|---|-------|-----------|---------|-----------|----------|
| Cash flows from operating activities | | | | | |
| Cash generated from operations | 26 | | 111,241 | | 167,203 |
| Investing activities | | | | | |
| Purchase of tangible fixed assets | | (1,638) | | (31,186) | |
| Investment income received | | 15,992 | | 4,381 | |
| Net cash generated from/(used in) investing activities | | | 14,354 | | (26,805) |
| Net cash used in financing activities | | | - | | - |
| Net increase in cash and cash equivalents | | | 125,595 | | 140,398 |
| Cash and cash equivalents at beginning of year | | | 711,189 | | 570,791 |
| Cash and cash equivalents at end of year | | | 836,784 | | 711,189 |

The notes on pages 14 to 25 form part of these financial statements.

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

Charity information

Allandale Care Group Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Croft, 94 Irby Road, Heswall, Wirral, CH61 6XG.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Board of Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Board of Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Board of Trustees in furtherance of their charitable objectives.

Restricted funds consist of grants, donations and legacies received and for which the donor has specified the purposes to which the funds must be applied.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

COVID-19 income consists of government support for specific COVID-19 related costs, such as infection control and rapid testing support. It has been accounted for as government grant income and is recognised when the charity has entitlement to the funds and any performance conditions attached to the grants have been met.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

(Continued)

Charitable activity costs relate to services provided centrally and identified as wholly or mainly in support of direct charitable expenditure, together with an appropriate proportion of management and office overheads.

Support costs are those functions that assist the work of the Charity but do not undertake charitable activities. Support costs include back office costs, finance, personnel and payroll. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs relating to statutory audit.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------------------------|-------------|
| Freehold land and buildings | See below |
| Fixtures and fittings | 15% on cost |
| Motor vehicles | 25% on cost |

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

It is the Charity's policy and practice to maintain properties to a high standard through a continuing programme of refurbishment and maintenance. Consequently the lives of the properties and their residual values are such that any depreciation charge would be immaterial.

A full year's depreciation is charged on fixed assets in the year of purchase but no charge is made in the year of disposal.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

If material the cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

If relevant termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Social housing grants

Some of the Charity's housing schemes are financed partly by Social Housing or other capital grants. Section 24 of FRS 102 'Government grants' permits either the performance model or the accrual model to recognise government grants. As required by the Housing SORP (FRS102), housing properties accounted at valuation must recognise government grants using the performance model and those accounted for at cost must recognise government grants using the accrual model.

2 Income from donations and legacies

| | Unrestricted funds | Restricted funds | Total | Unrestricted funds | Restricted funds | Total |
|---------------------|-----------------------|---------------------|-------|-----------------------|---------------------|-------|
| | 2023 | 2023 | 2023 | 2022 | 2022 | 2022 |
| | £ | £ | £ | £ | £ | £ |
| Donations and gifts | 300 | - | 300 | - | 6,000 | 6,000 |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

3 Income from charitable activities

| | Unrestricted funds 2023 £ | Unrestricted funds 2022 £ |
|---|------------------------------------|------------------------------------|
| Provision of housing for the elderly | | |
| Turnover | 1,193,218 | 1,099,768 |
| Other income | 180 | - |
| Deferred income | 3,557 | 3,557 |
| | <u>1,196,955</u> | <u>1,103,325</u> |

4 Income from investments

| | Unrestricted funds 2023 £ | Unrestricted funds 2022 £ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | 15,992 | 4,381 |
| | <u>15,992</u> | <u>4,381</u> |

5 Other income

| | Restricted funds 2023 £ | Restricted funds 2022 £ |
|-------------------------|----------------------------------|----------------------------------|
| Local Authority Support | - | 28,299 |
| | <u>-</u> | <u>28,299</u> |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

6 Expenditure on charitable activities

| | Charitable expenditure 2023 £ | Charitable expenditure 2022 £ |
|---|--|--|
| Direct costs | | |
| Staff costs | 668,724 | 607,595 |
| Depreciation and impairment | 11,362 | 12,700 |
| Charitable expenditure | 233,268 | 196,057 |
| | <u>913,354</u> | <u>816,352</u> |
| Share of support and governance costs (see note 7) | | |
| Support | 203,725 | 182,998 |
| Governance | 10,200 | 9,960 |
| | <u>1,127,279</u> | <u>1,009,310</u> |
| Analysis by fund | | |
| Unrestricted funds - general | 1,127,279 | 975,011 |
| Restricted funds | - | 34,299 |
| | <u>1,127,279</u> | <u>1,009,310</u> |

7 Support costs allocated to activities

| | 2023 £ | 2022 £ |
|-------------------------------|----------------|----------------|
| Staff costs | 187,689 | 169,916 |
| Employment law consultancy | 4,242 | 5,027 |
| Health & safety consultancy | 1,510 | 2,901 |
| Payroll preparation | 3,218 | 3,832 |
| Consultancy re auto enrolment | - | 1,322 |
| Recruitment commission | 3,330 | - |
| Employment assisted programme | 1,764 | - |
| Mock inspection | 1,972 | - |
| Governance costs | 10,200 | 9,960 |
| | <u>213,925</u> | <u>192,958</u> |
| Analysed between: | | |
| Charitable expenditure | <u>213,925</u> | <u>192,958</u> |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

| | | (Continued) | |
|-----------|---|---------------|---------------|
| | | 2023 | 2022 |
| | | £ | £ |
| 7 | Support costs allocated to activities | | |
| | Governance costs comprise: | | |
| | Audit fees | 8,400 | 8,400 |
| | Accountancy | 1,800 | 1,560 |
| | | <u>10,200</u> | <u>9,960</u> |
| 8 | Net movement in funds | 2023 | 2022 |
| | | £ | £ |
| | Net movement in funds is stated after charging/(crediting) | | |
| | Depreciation of owned tangible fixed assets | 11,362 | 12,700 |
| | Loss on disposal of tangible fixed assets | 407 | 1,740 |
| | | <u>11,769</u> | <u>14,440</u> |
| 9 | Auditor's remuneration | | |
| | Fees payable to the charity's auditor and associates: | 2023 | 2022 |
| | | £ | £ |
| | For audit services | | |
| | Audit of the financial statements of the charity | 8,400 | 8,400 |
| | | <u>8,400</u> | <u>8,400</u> |
| | For other services | | |
| | All other non-audit services | 5,018 | 5,393 |
| | | <u>5,018</u> | <u>5,393</u> |
| 10 | Board Of Trustees | | |
| | None of the Board of Trustees (or any persons connected with them) received any expenses or benefits from the Charity during the year. For details of remuneration see note 11. | | |
| 11 | Employees | | |
| | The average monthly number of employees during the year was: | | |
| | | 2023 | 2022 |
| | | Number | Number |
| | Care staff | 36 | 36 |
| | Office staff | 4 | 5 |
| | | <u>40</u> | <u>41</u> |
| | Total | <u>40</u> | <u>41</u> |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

| 11 Employees | (Continued) | |
|-----------------------|----------------|----------------|
| Employment costs | 2023 | 2022 |
| | £ | £ |
| Wages and salaries | 777,648 | 690,329 |
| Social security costs | 55,065 | 47,602 |
| Other pension costs | 23,700 | 39,580 |
| | <u>856,413</u> | <u>777,511</u> |

The number of employees whose annual remuneration was more than £60,000 is as follows:

| | 2023 | 2022 |
|---------------------|----------|----------|
| | Number | Number |
| £60,000 to £70,000 | - | 1 |
| £90,000 to £100,000 | 1 | - |
| | <u>1</u> | <u>1</u> |

No contributions (2022 nil) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

Remuneration of key management personnel

The remuneration of key management personnel, who are also directors/trustees, is nil (2022: nil).

12 Taxation

The charitable company has charitable status and therefore is exempt from corporation tax on the income it has received. The charitable company is not registered for VAT. Accordingly no VAT is charged to residents, and expenditure in the income and expenditure account includes the relevant VAT.

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

13 Tangible fixed assets

| | Freehold land and buildings | Fixtures and fittings | Motor vehicles | Total |
|------------------------------------|--------------------------------|--------------------------|-------------------|-----------|
| | £ | £ | £ | £ |
| Cost | | | | |
| At 1 October 2022 | 1,004,592 | 96,353 | 4,500 | 1,105,445 |
| Additions | - | 1,638 | - | 1,638 |
| Disposals | - | (740) | - | (740) |
| At 30 September 2023 | 1,004,592 | 97,251 | 4,500 | 1,106,343 |
| Depreciation and impairment | | | | |
| At 1 October 2022 | - | 55,204 | 3,187 | 58,391 |
| Depreciation charged in the year | - | 10,237 | 1,125 | 11,362 |
| Eliminated in respect of disposals | - | (333) | - | (333) |
| At 30 September 2023 | - | 65,108 | 4,312 | 69,420 |
| Carrying amount | | | | |
| At 30 September 2023 | 1,004,592 | 32,143 | 188 | 1,036,923 |
| At 30 September 2022 | 1,004,592 | 41,150 | 1,313 | 1,047,055 |

The Charity has taken advantage of deemed cost transitional relief. See accounting policy note 1.12 for further details.

14 Debtors

| | 2023 | 2022 |
|---|--------|-------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Trade debtors | 4,386 | 3,316 |
| Other debtors | 18,307 | - |
| Prepayments and accrued income | 356 | 4,017 |
| | 23,049 | 7,333 |

15 Creditors: amounts falling due within one year

| | Notes | 2023 | 2022 |
|------------------------------------|-------|---------|--------|
| | | £ | £ |
| Other taxation and social security | | 17,916 | 17,158 |
| Government grants | 17 | 3,557 | 3,557 |
| Trade creditors | | 73,540 | 22,563 |
| Other creditors | | 525 | 525 |
| Accruals and deferred income | | 24,897 | 27,457 |
| | | 120,435 | 71,260 |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

16 Creditors: amounts falling due after more than one year

| | Notes | 2023 £ | 2022 £ |
|-------------------|-------|-----------|-----------|
| Government grants | 17 | 207,755 | 211,312 |

17 Government grants

Deferred income is included in the financial statements as follows:

| | 2023 £ | 2022 £ |
|--------------------------------------|----------------|----------------|
| Deferred income is included within: | | |
| Current liabilities | 3,557 | 3,557 |
| Non-current liabilities | 207,755 | 211,312 |
| | <u>211,312</u> | <u>214,869</u> |
| Movements in the year: | | |
| Deferred income at 1 October 2022 | 214,869 | 218,426 |
| Released from previous periods | (3,557) | (3,557) |
| | <u>211,312</u> | <u>214,869</u> |
| Deferred income at 30 September 2023 | | |

18 Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £23,700 (2022 - £39,580).

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 October 2022 | Incoming resources | Resources expended | At 30 September 2023 |
|-----------|----------------------|-----------------------|-----------------------|----------------------------|
| | £ | £ | £ | £ |
| Donations | 525 | - | - | 525 |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

19 Restricted funds (Continued)

| Previous year: | At 1 October 2021 | Incoming resources | Resources expended | At 30 September 2022 |
|----------------|----------------------|-----------------------|-----------------------|----------------------------|
| | £ | £ | £ | £ |
| Donations | 525 | - | - | 525 |
| Grants | - | 34,299 | (34,299) | - |
| | <u>525</u> | <u>34,299</u> | <u>(34,299)</u> | <u>525</u> |

20 Unrestricted funds

| | At 1 October 2022 | Incoming resources | Resources expended | At 30 September 2023 |
|---------------------|----------------------|-----------------------|-----------------------|----------------------------|
| | £ | £ | £ | £ |
| Revaluation reserve | 150,708 | - | - | 150,708 |
| General funds | 1,331,772 | 1,213,247 | (1,127,686) | 1,417,333 |
| | <u>1,482,480</u> | <u>1,213,247</u> | <u>(1,127,686)</u> | <u>1,568,041</u> |

| Previous year: | At 1 October 2021 | Incoming resources | Resources expended | At 30 September 2022 |
|---------------------|----------------------|-----------------------|-----------------------|----------------------------|
| | £ | £ | £ | £ |
| Revaluation reserve | 150,708 | - | - | 150,708 |
| General funds | 1,200,817 | 1,107,706 | (976,751) | 1,331,772 |
| | <u>1,351,525</u> | <u>1,107,706</u> | <u>(976,751)</u> | <u>1,482,480</u> |

21 Analysis of net assets between funds

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|---|------------------------------------|----------------------------------|--------------------|
| Fund balances at 30 September 2023 are represented by: | | | |
| Tangible assets | 1,036,923 | - | 1,036,923 |
| Current assets/(liabilities) | 738,873 | 525 | 739,398 |
| Long term liabilities | (207,755) | - | (207,755) |
| | <u>1,568,041</u> | <u>525</u> | <u>1,568,566</u> |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

21 Analysis of net assets between funds

(Continued)

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ |
|---|------------------------------------|----------------------------------|--------------------|
| Fund balances at 30 September 2022 are represented by: | | | |
| Tangible assets | 1,047,055 | - | 1,047,055 |
| Current assets/(liabilities) | 646,737 | 525 | 647,262 |
| Long term liabilities | (211,312) | - | (211,312) |
| | <u>1,482,480</u> | <u>525</u> | <u>1,483,005</u> |

22 Share capital

The company is limited by guarantee and has no share capital.

23 Operating lease commitments

Lessee

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2023 £ | 2022 £ |
|----------------------------|---------------|---------------|
| Within one year | 12,530 | 10,010 |
| Between two and five years | 28,469 | 11,096 |
| | <u>40,999</u> | <u>21,106</u> |

24 Capital commitments

Amounts contracted for but not provided in the financial statements:

| | 2023 £ | 2022 £ |
|--|---------------|-----------|
| Acquisition of property, plant and equipment | <u>64,958</u> | <u>-</u> |

25 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

| 26 Cash generated from operations | 2023 | 2022 |
|---|----------------|----------------|
| | £ | £ |
| Surplus for the year | 85,561 | 130,955 |
| Adjustments for: | | |
| Investment income recognised in statement of financial activities | (15,992) | (4,381) |
| Loss on disposal of tangible fixed assets | 407 | 1,740 |
| Depreciation and impairment of tangible fixed assets | 11,362 | 12,700 |
| Movements in working capital: | | |
| (Increase)/decrease in debtors | (15,716) | 14,882 |
| Increase in creditors | 49,176 | 14,863 |
| (Decrease) in deferred income | (3,557) | (3,556) |
| Cash generated from operations | <u>111,241</u> | <u>167,203</u> |

27 Analysis of changes in net funds

The Charity had no material debt during the year.

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ALLANDALE CARE GROUP LIMITED

England & Wales - Charity number 252624

Accounts

Charity registration number 252624

Company registration number 0900504 (England and Wales)

ALLANDALE CARE GROUP LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

ALLANDALE CARE GROUP LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|-----------------------------------|--|-------------------------------|
| Board Of Trustees | Prof. M Riley (Chairman) Mr R Hughes (Vice Chairman) Mr K Morris Mr E Smethurst Mr C Howell Dr A Cooper | |
| Secretary | Mr C Warren | (Appointed 27 September 2021) |
| Chief executive officer | Mr C Warren | (Appointed 14 September 2021) |
| Charity number | 252624 | |
| Company number | 0900504 | |
| Housing Corporation number | H0357 | |
| Registered office | The Croft 94 Irby Road Heswall Wirral CH61 6XG | |
| Website | allandalecaregroup.com | |
| Auditor | Lonsdale & Marsh 509-510 Cotton Exchange Bixteth Street Liverpool L3 9LQ | |
| Bankers | Lloyds Bank 137 Telegraph Road Heswall Wirral CH60 0AN | |

ALLANDALE CARE GROUP LIMITED

CONTENTS

| | Page |
|-----------------------------------|-------------|
| Trustees report | 1 - 7 |
| Independent auditor's report | 8 - 10 |
| Statement of financial activities | 11 |
| Balance sheet | 12 |
| Statement of cash flows | 13 |
| Notes to the financial statements | 14 - 23 |

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

The Board of Trustees present their report and financial statements for the year ended 30 September 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and performance

The Society provides housing for the elderly. During most of the year in question the Society provided twenty-six units of accommodation.

| Residential | Residential |
|-----------------|--------------------|
| The Croft 10 | Heathermount 16 |

The occupation rate has been 98%.

Covid 19

The Coronavirus pandemic, and its variants, continued to have an impact on the industry. The guidance has stayed constant and the safeguarding of vulnerable adults in care homes has been taken more seriously than ever before. Covid 19 remains present and still effects the residents and staff alike, but we have learned to live with it now and therefore the effect is minimum.

The continuous roll out of booster vaccinations has been successfully adhered to by the residents and staff alike. Whilst not compulsory, the uptake on the booster vaccination program in September 2022 from residents' and staff alike was 100%. We at Allandale Care Group, are very proud to say that as a result of this committed, unselfish and trustful act the staff have saved lives. At the time of writing this report the 5th booster vaccination program has been announced and we anticipate the same number of results as above.

The Infection Control Procedures set by the General Care Manager – Joanne Evans with the Home Managers has been exemplary and commended by both Infection and Prevention Control and CQC.

The challenges that have emerged this last 24 months are far from over but we continue to be inspired by the collective efforts of everyone in the care industry as we weather this storm together. The road ahead is not as treacherous as it once was but we do not take it for granted and continue to improve our already high standards. We have a history of outstanding resilience and while this may be one of our biggest tests yet, as this report outlines, the future is full of opportunity and hope.

The Croft

The Homes occupancy has been outstanding. The diversity of clientele we can help has increased and more and more we are being sought as the number one "homely" residential home in the Wirral. That is an accolade that we are very proud to have but one that brings its own pressures. We continue to strive to make a different to every single resident that graces our care.

Heathermount

Much like its sister Home, Heathermount is going from strength to strength. The occupancy has been exemplary and the way in which the Home has been transformed to be able to take more complex residents has been no short of impressive. The management at the Home was changed and therefore the improvements are palpable.

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

General

The high standards of care continue to be cascaded from the Chief Executive Officer to his entire team. The Homes present well with a very cosy and homely feel to them. The organisation continues to receive praise from the local community for keeping the Homes in such a good state and with a sympathetic yet refreshing look.

Both homes have benefitted from an extensive redecoration program in the last 12 months and more is to continue in the coming years. We want to continue to be the leading home from home Group in the Wirral.

Financial

The return of public confidence on residential/nursing homes enabled both Homes to remain largely fully occupied throughout this financial year. This is unprecedented in the industry and an achievement that we are extremely proud of.

We have been evolving and at times reinventing ourselves to attract more prospective residents. We have also been able to modify our structure of thinking and are now able to take in more complex needs residents which in turns allows the Group to continue to grow and become streamlined and attractive to all registered categories of care we can provide.

As a result of the increase in occupancy levels our revenue has increased to the levels we can now be happy with and the surplus made this year speaks for itself and is more in line with what is expected from a small care home operator.

The Executive Committee takes the view that the Group remains a going concern and will continue to provide a high-quality and much needed service to the community. It does however recognise that we cannot rest on these impressive results and further work is underway to make even more of a difference on the services we provide.

Regulatory and other bodies

The Care Quality Commission [CQC] in the last inspections rated the Houses as 'Good'. The Group has been congratulated on its Infection Control Procedures and admitted to various pilot schemes. The Group remains determined to provide the highest quality of service and takes pride in aiming at "outstanding" rating with 'CQC'.

The Charity Commission and Companies Register

The Society continues its registrations with both bodies and submits its accounts and replies to their annual requests for information promptly.

Wirral Borough Council. We continue our contractual relationship with the Local Authority and thereby submit to its audit and monitoring systems. We gain good marks and admission to various pilot schemes. We have of late dedicated 1 bed in each Home to WBC to assist with the Hospital pressures as well as having other beds that have been made available with a top up from the family to meet the Homes' fees.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Board of Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Investment policy

The Society has chosen to continue to minimise its financial risks by pursuing a prudent and conservative investment policy. Factors influencing the Society include the continuing uncertainty of financial markets and the need to have ready access to funds, should the need to deploy them in pursuing initiatives arise. For these reasons' funds are held in bank deposit accounts.

Risks

The Board of Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

The Group has continued to review its assessment of risks. For completeness, risks have been classified to include: Governance and Management, Operational Risk, Financial Risk, Environmental/External Factors, Compliance Risk [Law and Regulation]. All classifications have been, and continue to be addressed: significant activity has been undertaken towards the elimination, or at least, diminution of threats to the Society.

The greatest risks are: Financial, Precautions Against Abuse and Matching our Responsibilities. Financial risk is self-explanatory: our outgoings [which include the Living Wage increases, pension contributions and higher utility costs] are prodigious which means our charges must more than meet our running costs: this, on the face of it, may make us uncompetitive, however, every single business within this industry will be subject to the same pressures and constraints.

It is more difficult to take precautions against vacancies arising and losses are incapable of prediction. The best means of countering financial problems are to keep marketing the Homes, have a high standards of care, maintain/increase our CQC rating and to retain ample reserves for those times when that there will be natural dips.

Meeting our responsibilities is more complex: a decade ago we admitted residents who principally needed a little help – maybe dressing, washing, reminding of medication times. Now we are dealing with residents in an advanced state of frailty or suffering from the onset of dementia. This we are alert to the more demanding person-centred needs and have adjusted our staffing needs, upskilled staff and training accordingly, including making appointments of highly qualified Managers and team members.

'Abuse', elsewhere in the industry, has created an atmosphere of suspicion and of ever greater vigilance which in turn leads to increased demands upon us. CQC has introduced a more intrusive regime of inspection, albeit descaled at present due to Covid, as a reaction to scandals that have featured in the national press. The term 'abuse' has itself become so broadly interpreted and thus reportable, that our staff have become vulnerable.

Insurance companies – those that have not abandoned the industry altogether – usually exclude any claims arising therefrom. We have however with our Broker's assistance, secured better coverage and the exposure is therefore minimised.

We need to acknowledge that we are now in a highly demanding field of activity that: imposes unprecedented responsibilities on our Trustees; exposes our staff to greater risk and obliges us to maintain higher levels of supervision to reduce risk of abuse – of any magnitude – and makes it necessary for us to seek to recruit higher quality well trained and motivated staff.

Infection Control has, once more, featured large this past year and we have met this risk by establishing stringent Infection Control Models that have been much admired by the Infection and Prevention Control.

We acknowledge these as significant challenges.

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

Structure, governance and management

The charitable company was incorporated on 10 March 1967 and is governed by its Memorandum and Articles of Association. The name of the charitable company was changed on 14th October 2015 to Allandale Care Group Limited following termination of its membership of the Abbeyfield movement. The registered office, as from June 2005, remains The Croft, 94 Irby Road, Heswall, Wirral CH61 6XG.

The Board of Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Prof. M Riley (Chairman)
Mr R Hughes (Vice Chairman)
Mr K Morris
Mr E Smethurst
Mr C Howell
Ms J Hennessey (Resigned 3 May 2022)
Mrs L Pierce (Resigned 9 November 2021)
Dr A Cooper
Mr P R Crook (Appointed 4 May 2022 and resigned 12 October 2022)

Members of the Executive Committee are appointed under the company's Articles of Association [49 – 56] and one third retires each year but is eligible for reappointment. Additional members may also be appointed. Moreover the Executive Committee may at any time appoint replacement or additional members who serve until the following Annual General Meeting and are eligible for election/re-election at that meeting.

Currently [April 2023] the Executive Committee comprises:

| |
|--|
| <p>Mrs. G Colvin: President</p> <p>Professor M Riley: Chairman Mr R Hughes: Vice Chairman</p> <p>Mr E Smethurst, Mr. K Morris, Mr C Howell, Dr A Cooper</p> |
| <p>The Directors retiring this year were: Mr E Smethurst and Mr K Morris. Mr E Smethurst and Mr C Howell were willing to be re-elected. They were both re-elected unanimously.</p> <p>The Directors due to retire at the forthcoming AGM are Professor M Riley and Mr R Hughes</p> |
| <p>Members appointed this year – Mr P Crook 4/5/2022 (resigned 12/10/2022)</p> |

Our Trustee Indemnity Insurance is provided by the Towergate Group.

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

Organisation

The current organisational structure is as follows:



ALLANDALE CARE GROUP MANAGEMENT STRUCTURE 2022

THE EXECUTIVE COMMITTEE

CHIEF EXECUTIVE OFFICER
&
COMPANY SECRETARY

GENERAL MANAGER
(Nominated Person for CQC)

REGISTERED MANAGER
HEATHERMOUNT

REGISTERED MANAGER
THE CROFT

CARE
SENIOR
TEAM

COOK &
HOUSEKEEPING

MAINTENANCE

SENIOR
CARE
TEAM

COOK &
HOUSEKEEPING

CARE TEAM

CARE TEAM

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

Professional advisors

We instruct A Halsall & Co Solicitors for ad hoc property transactions. For survey, valuation and sale purposes we consult Legat Owen, chartered surveyors. For employment law issues we consult with WorkNest, previously known as Ellis Whittam.

Staff

Ms S Osborne was appointed as the dually registered CQC manager for the Group in August 2022.

We have subscribed to numerous additional training events and continue to do so. Our responsibilities have greatly increased over the last few years [see Regulatory and other bodies above] and we shall need to assess carefully how best we can match those responsibilities.

Mr C Warren continues to be the Group's Chief Executive Officer and as Company Secretary from 14 September 2021 and 27 September 2021 respectively.

We owe our staff a considerable debt for their commitment, dedication and diligence.

Volunteers

We owe an equal debt to our volunteers both at Executive Committee and House level (Friends of Heathermount).

Website

Our website is <https://allandalecaregroup.com>

Statement of Trustees responsibilities

The Board of Trustees, who are also the directors of Allandale Care Group Limited for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Board of Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

Auditor

A resolution for the re-appointment of Lonsdale and Marsh as auditors of the Charity will be proposed at the Annual General Meeting.

Disclosure of information to auditor

Each of the Board of Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees report was approved by the Board of Board Of Trustees.



Prof. M Riley (Chairman)

Dated: 12 April 2023

ALLANDALE CARE GROUP LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF ALLANDALE CARE GROUP LIMITED

Opinion

We have audited the financial statements of Allandale Care Group Limited (the 'Charity') for the year ended 30 September 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Board of Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Board of Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees report has been prepared in accordance with applicable legal requirements.

ALLANDALE CARE GROUP LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF ALLANDALE CARE GROUP LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Board of Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees report and from the requirement to prepare a strategic report.

Responsibilities of Board of Trustees

As explained more fully in the statement of Trustees responsibilities, the Board of Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Board of Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Board of Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant are those that relate Care Quality Commission requirements. We also considered those laws and regulations that have a direct impact on the financial statements such as Charity SORP including FRS 102 and Companies Act 2006.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, included the following:

- the engagement partner ensured the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- discussions with senior management;
- identified laws and regulations were communicated within the audit team and remained alert to instances of non-compliance throughout the audit.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including override of controls) and addressed the risk through testing of journal entries to identify unusual transactions and assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

ALLANDALE CARE GROUP LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF ALLANDALE CARE GROUP LIMITED

In response to the risk of irregularities and non-compliance with laws and regulations, we designed our audit procedures which included, but was not limited to:

- discussions with management about any known or suspected instances of non-compliance with laws and regulations, and fraud;
- reviewing minutes of meetings of those charged with governance;
- reviewing the financial statements disclosures and agreeing to underlying documentation;
- analytical review to identify unusual transactions;
- reviewing for any transactions undertaken with related parties such as those charge with governance and/or trustees;
- checking expenses are bona fide transactions of the charity;

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulations. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Elaine Frances McElroy (Senior Statutory Auditor)
for and on behalf of Lonsdale & Marsh

12 April 2023

Chartered Accountants
Statutory Auditor

509-510 Cotton Exchange
Bixteth Street
Liverpool
L3 9LQ

ALLANDALE CARE GROUP LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

| | | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ |
|---|--------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| | Notes | | | | | | |
| <u>Income and endowments from:</u> | | | | | | | |
| Donations and legacies | 2 | - | 6,000 | 6,000 | 5,204 | 1,000 | 6,204 |
| Charitable activities | 3 | 1,103,325 | - | 1,103,325 | 699,586 | - | 699,586 |
| Investments | 4 | 4,381 | - | 4,381 | 2,537 | - | 2,537 |
| Government support - COVID-19 | 5 | - | 28,299 | 28,299 | - | 55,672 | 55,672 |
| Total income | | 1,107,706 | 34,299 | 1,142,005 | 707,327 | 56,672 | 763,999 |
| <u>Expenditure on:</u> | | | | | | | |
| Charitable activities | 6 | 975,011 | 34,299 | 1,009,310 | 985,212 | 56,147 | 1,041,359 |
| Other | 12 | 1,740 | - | 1,740 | - | - | - |
| Total expenditure | | 976,751 | 34,299 | 1,011,050 | 985,212 | 56,147 | 1,041,359 |
| Net income/(expenditure) for the year/ | | | | | | | |
| Net movement in funds | | 130,955 | - | 130,955 | (277,885) | 525 | (277,360) |
| Fund balances at 1 October 2021 | | 1,351,525 | 525 | 1,352,050 | 1,629,410 | - | 1,629,410 |
| Fund balances at 30 September 2022 | | 1,482,480 | 525 | 1,483,005 | 1,351,525 | 525 | 1,352,050 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ALLANDALE CARE GROUP LIMITED

BALANCE SHEET

AS AT 30 SEPTEMBER 2022

| | Notes | 2022 | | 2021 | |
|--|-------|-----------------|-------------------------|-----------------|-------------------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 14 | | 1,047,055 | | 1,030,310 |
| Current assets | | | | | |
| Debtors | 15 | 7,333 | | 22,215 | |
| Cash at bank and in hand | | 711,189 | | 570,791 | |
| | | <u>718,522</u> | | <u>593,006</u> | |
| Creditors: amounts falling due within one year | 16 | <u>(71,260)</u> | | <u>(56,397)</u> | |
| Net current assets | | | <u>647,262</u> | | <u>536,609</u> |
| Total assets less current liabilities | | | <u>1,694,317</u> | | <u>1,566,919</u> |
| Creditors: amounts falling due after more than one year | 17 | | <u>(211,312)</u> | | <u>(214,869)</u> |
| Net assets | | | <u><u>1,483,005</u></u> | | <u><u>1,352,050</u></u> |
| Income funds | | | | | |
| Restricted funds | 20 | | 525 | | 525 |
| <u>Unrestricted funds - general</u> | | | | | |
| General unrestricted funds | | 1,331,772 | | 1,200,817 | |
| Revaluation reserve | | <u>150,708</u> | | <u>150,708</u> | |
| | | | <u>1,482,480</u> | | <u>1,351,525</u> |
| | | | <u><u>1,483,005</u></u> | | <u><u>1,352,050</u></u> |

The financial statements were approved by the Board Of Trustees on 12 April 2023

Prof. M Riley (Chairman)
Trustee

Mr E Smethurst
Trustee

Company registration number 0900504

ALLANDALE CARE GROUP LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

| | Notes | 2022 £ | £ | 2021 £ | £ |
|---|-------|-----------|----------------|-----------|----------------|
| Cash flows from operating activities | | | | | |
| Cash generated from/(absorbed by) operations | 25 | | 167,203 | | (300,428) |
| Investing activities | | | | | |
| Purchase of tangible fixed assets | | (31,186) | | (12,352) | |
| Investment income received | | 4,381 | | 2,537 | |
| Net cash used in investing activities | | | (26,805) | | (9,815) |
| Net cash used in financing activities | | | - | | - |
| Net increase/(decrease) in cash and cash equivalents | | | 140,398 | | (310,243) |
| Cash and cash equivalents at beginning of year | | | 570,791 | | 881,034 |
| Cash and cash equivalents at end of year | | | <u>711,189</u> | | <u>570,791</u> |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

Charity information

Allandale Care Group Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Croft, 94 Irby Road, Heswall, Wirral, CH61 6XG.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Board of Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Board of Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Board of Trustees in furtherance of their charitable objectives.

Restricted funds consist of grants, donations and legacies received and for which the donor has specified the purposes to which the funds must be applied.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

COVID-19 income consists of government support for specific COVID-19 related costs, such as infection control and rapid testing support. It has been accounted for as government grant income and is recognised when the charity has entitlement to the funds and any performance conditions attached to the grants have been met.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

(Continued)

Charitable activity costs relate to services provided centrally and identified as wholly or mainly in support of direct charitable expenditure, together with an appropriate proportion of management and office overheads.

Support costs are those functions that assist the work of the Charity but do not undertake charitable activities. Support costs include back office costs, finance, personnel and payroll. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs relating to statutory audit.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------------------------|-------------|
| Freehold land and buildings | See below |
| Fixtures and fittings | 15% on cost |
| Motor vehicles | 25% on cost |

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

It is the Charity's policy and practice to maintain properties to a high standard through a continuing programme of refurbishment and maintenance. Consequently the lives of the properties and their residual values are such that any depreciation charge would be immaterial.

A full year's depreciation is charged on fixed assets in the year of purchase but no charge is made in the year of disposal.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

If material the cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

If relevant termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Social housing grants

Some of the Charity's housing schemes are financed partly by Social Housing or other capital grants. Section 24 of FRS 102 'Government grants' permits either the performance model or the accrual model to recognise government grants. As required by the Housing SORP (FRS102), housing properties accounted at valuation must recognise government grants using the performance model and those accounted for at cost must recognise government grants using the accrual model.

2 Donations and legacies

| | Restricted funds | Unrestricted funds general | Restricted funds | Total |
|---------------------|---------------------|----------------------------------|---------------------|-------|
| | 2022 | 2021 | 2021 | 2021 |
| | £ | £ | £ | £ |
| Donations and gifts | 6,000 | 5,204 | 1,000 | 6,204 |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

3 Charitable activities

| | Charitable Income 2022 £ | Charitable Income 2021 £ |
|------------------------------------|---|---|
| Sales within charitable activities | 1,099,768 | 696,029 |
| Less: deferred income | 3,557 | 3,557 |
| | <u>1,103,325</u> | <u>699,586</u> |

4 Investments

| | Unrestricted funds general 2022 £ | Unrestricted funds general 2021 £ |
|---------------------|--|--|
| Interest receivable | 4,381 | 2,537 |
| | <u>4,381</u> | <u>2,537</u> |

5 Government support - COVID-19

| | Restricted funds 2022 £ | Restricted funds 2021 £ |
|-------------------------|--|--|
| Local Authority Support | 28,299 | 55,672 |
| | <u>28,299</u> | <u>55,672</u> |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

6 Charitable activities

| | Charitable Expenditure 2022 £ | Charitable Expenditure 2021 £ |
|--|--|--|
| Staff costs | 607,595 | 645,072 |
| Depreciation and impairment | 12,700 | 12,114 |
| Charitable expenditure | 196,057 | 186,057 |
| | <u>816,352</u> | <u>843,243</u> |
| Share of support costs (see note 7) | 182,998 | 191,976 |
| Share of governance costs (see note 7) | 9,960 | 6,140 |
| | <u>1,009,310</u> | <u>1,041,359</u> |
| Analysis by fund | | |
| Unrestricted funds - general | 975,011 | 985,212 |
| Restricted funds | 34,299 | 56,147 |
| | <u>1,009,310</u> | <u>1,041,359</u> |

7 Support costs

| | Support costs £ | Governance costs £ | 2022 £ | Support costs £ | Governance costs £ | 2021 £ |
|---|-----------------------|--------------------------|----------------|-----------------------|--------------------------|----------------|
| Staff costs | 169,916 | - | 169,916 | 147,153 | - | 147,153 |
| Legal & professional fees | 5,027 | - | 5,027 | 6,960 | - | 6,960 |
| Health & safety consultancy | 2,901 | - | 2,901 | 2,880 | - | 2,880 |
| Payroll preparation | 3,832 | - | 3,832 | 3,388 | - | 3,388 |
| Auto enrolment fees | 1,322 | - | 1,322 | 1,318 | - | 1,318 |
| Consultancy fees | - | - | - | 20,377 | - | 20,377 |
| Recruitment fees | - | - | - | 9,900 | - | 9,900 |
| Audit fees | - | 8,400 | 8,400 | - | 6,140 | 6,140 |
| Accountancy | - | 1,560 | 1,560 | - | - | - |
| | <u>182,998</u> | <u>9,960</u> | <u>192,958</u> | <u>191,976</u> | <u>6,140</u> | <u>198,116</u> |
| Analysed between Charitable activities | <u>182,998</u> | <u>9,960</u> | <u>192,958</u> | <u>191,976</u> | <u>6,140</u> | <u>198,116</u> |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

| | | | |
|-----------|---|-------------------|-------------------|
| 8 | Net movement in funds | 2022 | 2021 |
| | | £ | £ |
| | Net movement in funds is stated after charging/(crediting) | | |
| | Depreciation of owned tangible fixed assets | 12,700 | 12,114 |
| | Loss on disposal of tangible fixed assets | 1,740 | - |
| | | <u> </u> | <u> </u> |
| 9 | Auditor's remuneration | | |
| | Fees payable to the Charity's auditor and associates: | 2022 | 2021 |
| | | £ | £ |
| | Audit of the Charity's annual accounts | 8,400 | 6,140 |
| | | <u> </u> | <u> </u> |
| | Non-audit services | | |
| | All other non-audit services | 5,393 | 3,388 |
| | | <u> </u> | <u> </u> |
| 10 | Board Of Trustees | | |
| | None of the Board of Trustees (or any persons connected with them) received any expenses or benefits from the Charity during the year. For details of remuneration see note 24. | | |
| 11 | Employees | | |
| | The average monthly number of employees during the year was: | | |
| | | 2022 | 2021 |
| | | Number | Number |
| | Care staff | 36 | 35 |
| | Office staff | 5 | 5 |
| | | <u> </u> | <u> </u> |
| | Total | 41 | 40 |
| | | <u> </u> | <u> </u> |
| | Employment costs | 2022 | 2021 |
| | | £ | £ |
| | Wages and salaries | 690,329 | 752,598 |
| | Social security costs | 47,602 | 47,079 |
| | Other pension costs | 39,580 | 44,835 |
| | | <u> </u> | <u> </u> |
| | | 777,511 | 792,225 |
| | | <u> </u> | <u> </u> |
| | The number of employees whose annual remuneration was more than £60,000 is as follows: | | |
| | | 2022 | 2021 |
| | | Number | Number |
| | £60,000 to £70,000 | 1 | - |
| | | <u> </u> | <u> </u> |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

12 Other

| | Unrestricted funds general 2022 | Total £ 2021 |
|---|--|--------------------|
| Net loss on disposal of tangible fixed assets | 1,740 | - |
| | <u>1,740</u> | <u>-</u> |

13 Taxation

The charitable company has charitable status and therefore is exempt from corporation tax on the income it has received. The charitable company is not registered for VAT. Accordingly no VAT is charged to residents, and expenditure in the income and expenditure account includes the relevant VAT.

14 Tangible fixed assets

| | Freehold land and buildings £ | Fixtures and fittings £ | Motor vehicles £ | Total £ |
|------------------------------------|-------------------------------------|-------------------------------|---------------------|------------------|
| Cost | | | | |
| At 1 October 2021 | 1,004,592 | 81,654 | 4,500 | 1,090,746 |
| Additions | - | 31,186 | - | 31,186 |
| Disposals | - | (16,485) | - | (16,485) |
| | <u>1,004,592</u> | <u>96,355</u> | <u>4,500</u> | <u>1,105,447</u> |
| At 30 September 2022 | 1,004,592 | 96,355 | 4,500 | 1,105,447 |
| Depreciation and impairment | | | | |
| At 1 October 2021 | - | 58,375 | 2,062 | 60,437 |
| Depreciation charged in the year | - | 11,575 | 1,125 | 12,700 |
| Eliminated in respect of disposals | - | (14,745) | - | (14,745) |
| | <u>-</u> | <u>55,205</u> | <u>3,187</u> | <u>58,392</u> |
| At 30 September 2022 | - | 55,205 | 3,187 | 58,392 |
| Carrying amount | | | | |
| At 30 September 2022 | 1,004,592 | 41,150 | 1,313 | 1,047,055 |
| | <u>1,004,592</u> | <u>41,150</u> | <u>1,313</u> | <u>1,047,055</u> |
| At 30 September 2021 | 1,004,593 | 23,279 | 2,438 | 1,030,310 |
| | <u>1,004,593</u> | <u>23,279</u> | <u>2,438</u> | <u>1,030,310</u> |

The Charity has taken advantage of deemed cost transitional relief. See accounting policy note 1.12 for further details.

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

15 Debtors

| | 2022 | 2021 |
|--------------------------------------|--------------|---------------|
| Amounts falling due within one year: | £ | £ |
| Trade debtors | 3,316 | 11,746 |
| Prepayments and accrued income | 4,017 | 10,469 |
| | <u>7,333</u> | <u>22,215</u> |

16 Creditors: amounts falling due within one year

| | Notes | 2022 | 2021 |
|------------------------------------|-------|---------------|---------------|
| | | £ | £ |
| Other taxation and social security | | 17,158 | - |
| Government grants | 18 | 3,557 | 3,557 |
| Trade creditors | | 22,563 | 30,867 |
| Other creditors | | 525 | 374 |
| Accruals and deferred income | | 27,457 | 21,599 |
| | | <u>71,260</u> | <u>56,397</u> |

17 Creditors: amounts falling due after more than one year

| | Notes | 2022 | 2021 |
|-------------------|-------|----------------|----------------|
| | | £ | £ |
| Government grants | 18 | <u>211,312</u> | <u>214,869</u> |

18 Government grants

Deferred income is included in the financial statements as follows:

| | 2022 | 2021 |
|--------------------------------------|----------------|----------------|
| | £ | £ |
| Deferred income is included within: | | |
| Current liabilities | 3,557 | 3,557 |
| Non-current liabilities | 211,312 | 214,869 |
| | <u>214,869</u> | <u>218,426</u> |
| Movements in the year: | | |
| Deferred income at 1 October 2021 | 218,426 | 221,983 |
| Released from previous periods | (3,557) | (3,557) |
| | <u>214,869</u> | <u>218,426</u> |
| Deferred income at 30 September 2022 | <u>214,869</u> | <u>218,426</u> |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

19 Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £39,580 (2021 - £44,835).

20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Movement in funds | | |
|-----------|------------------------------|---|------------------------------------|
| | Balance at 1 October 2021 | | Balance at 30 September 2022 |
| | £ | £ | £ |
| Donations | 525 | - | 525 |

21 Analysis of net assets between funds

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ |
|--|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fund balances at 30 September 2022 are represented by: | | | | | | |
| Tangible assets | 1,047,055 | - | 1,047,055 | 1,030,310 | - | 1,030,310 |
| Current assets/(liabilities) | 646,737 | 525 | 647,262 | 536,084 | 525 | 536,609 |
| Long term liabilities | (211,312) | - | (211,312) | (214,869) | - | (214,869) |
| | <u>1,482,480</u> | <u>525</u> | <u>1,483,005</u> | <u>1,351,525</u> | <u>525</u> | <u>1,352,050</u> |

22 Share capital

The company is limited by guarantee and has no share capital.

23 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2022 £ | 2021 £ |
|-----------------|---------------|---------------|
| Within one year | <u>21,106</u> | <u>22,464</u> |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

24 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel, who are also directors/trustees, is as follows.

| | 2022 | 2021 |
|------------------|------|--------|
| | £ | £ |
| Consultancy fees | - | 20,377 |

25 Cash generated from operations

| | 2022 | 2021 |
|---|----------------|------------------|
| | £ | £ |
| Surplus/(deficit) for the year | 130,955 | (277,360) |
| Adjustments for: | | |
| Investment income recognised in statement of financial activities | (4,381) | (2,537) |
| Loss on disposal of tangible fixed assets | 1,740 | - |
| Depreciation and impairment of tangible fixed assets | 12,700 | 12,114 |
| Movements in working capital: | | |
| Decrease/(increase) in debtors | 14,882 | (8,893) |
| Increase/(decrease) in creditors | 14,863 | (20,195) |
| (Decrease) in deferred income | (3,556) | (3,557) |
| Cash generated from/(absorbed by) operations | 167,203 | (300,428) |

26 Analysis of changes in net funds

The Charity had no debt during the year.

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ALLANDALE CARE GROUP LIMITED

England & Wales - Charity number 252624

Accounts

Charity Registration No. 252624

Company Registration No. 0900504 (England and Wales)

ALLANDALE CARE GROUP LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

ALLANDALE CARE GROUP LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|-----------------------------------|--|--|
| Board Of Trustees | Prof. M Riley (Chairman) Mr R Hughes (Vice Chairman) Mr K Morris Mr E Smethurst Mr C Howell Ms J Hennessey Dr A Cooper | (Appointed 16 December 2020) (Appointed 4 January 2021) (Appointed 12 June 2021) |
| Secretary | Mr C Warren | (Appointed 27 September 2021) |
| Chief executive officer | Mr C Warren | (Appointed 14 September 2021) |
| Charity number | 252624 | |
| Company number | 0900504 | |
| Housing Corporation number | H0357 | |
| Registered office | The Croft 94 Irby Road Heswall Wirral CH61 6XG | |
| Website | allandalecaregroup.com | |
| Auditor | Lonsdale & Marsh 7th Floor Cotton House Old Hall Street Liverpool L3 9TX | |
| Bankers | Lloyds Bank 137 Telegraph Road Heswall Wirral CH60 0AN | |

ALLANDALE CARE GROUP LIMITED

CONTENTS

| | Page |
|-----------------------------------|-------------|
| Trustees report | 1 - 7 |
| Independent auditor's report | 8 - 11 |
| Statement of financial activities | 12 |
| Balance sheet | 13 |
| Statement of cash flows | 14 |
| Notes to the financial statements | 15 - 24 |

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

The Board of Trustees present their report and financial statements for the year ended 30 September 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and performance

The Society provides housing for the elderly. During most of the year in question the Society provided twenty-six units of accommodation.

| Residential | Residential |
|-----------------|--------------------|
| The Croft 10 | Heathermount 16 |

The occupation rate has been 67%.

Covid 19

The Coronavirus pandemic, and its variants, continued to have a huge impact on the industry. The residents' mental health undoubtedly and unequivocally has been affected by the ever-changing rules and guidance from Public Health England. At times the advice and guidance were contradictory and not easy to follow which made the residents, families, advocates and team members confused and frustrated.

The rollout of the first vaccination program for the residents and staff alike was carried out in late December 2020 with the second vaccine administered mid-March 2021. The uptake on the two vaccinations from residents and staff was 100%. This was unprecedented in the industry and, we at Allandale Care Group, are very proud to say that as a result of this committed, unselfish and trustful act, the staff have saved lives. At the time of writing this report the booster vaccination program has been completed with yet another 100% uptake from the residents and staff.

The Infection Control Procedures set by the General Care Manager – Joanne Evans with the Home Managers has been noted as exemplary by CQC and the Local Authority. The Executive Committee members share credit, as monitoring meetings were held weekly throughout the lockdown – only being relaxed in the brief hiatus in the autumn and continued on a monthly basis thereafter. The legacy of Covid is a glut of vacancies and disastrous impact on cashflow.

The challenges that have emerged this last 18 months are far from over, but we continue to be inspired by the collective efforts of everyone in the care industry as we weather this storm together. We have a history of outstanding resilience, and while this may be one of our biggest tests yet, as this report outlines, the future is full of opportunity and hope.

The Croft

The Homes occupancy suffered significantly as a result of the lockdown and the Executive Committee's decision to suspend admissions to the Home until it was safe to do so, a decision that invariably kept the virus away from the Home.

Heathermount

Much like its sister Home, Heathermount also suffered a considerable downturn due to Covid. The Home was fully redecorated and welcomed a few more residents once the lockdown had ceased.

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

General

The high standards of care continue to be cascaded from the General Care Manager to her entire team. The Homes present well with a very cosy and homely feel to them. The organisation continues to receive praise from the local community for keeping the Homes in such a good state and with a sympathetic yet refreshing look.

Financial

Covid damaged public confidence in residential/nursing care homes. This will take time to be fully restored. We can see some improvements on the latter part of the last quarter but as stated above it will take some time for the confidence to fully return. This is being carefully monitored with the business ready to act proactively to change and adapt in accordance to any new challenge.

As a result of reduced occupancy levels and honouring the staffs' contracted hours, without resorting to the government's furlough scheme, a significant loss has been incurred for the financial year. The losses have been fully evaluated by the Executive Committee and due consideration taken.

The Executive Committee takes the view that the Group remains a going concern and will continue to provide a high-quality and much needed service to the community. It does however recognise that serious thought must be devoted to the shape and style of the business. This process is well underway at the time of writing this report.

Regulatory and other bodies

The Care Quality Commission [CQC] in the last inspections rated the Houses as 'Good'. The Group has been congratulated on its Infection Control Procedures and admitted to various pilot schemes. The Group remains determined to provide the highest quality of service and takes pride in aiming at "outstanding" rating with 'CQC'.

The Charity Commission and Companies Register

The Society continues its registrations with both bodies and submits its accounts and replies to their annual requests for information promptly.

For continuing record purposes - outside the ambit of this financial year - the company changed its name to Allandale Care Group Limited [from 14th October 2015] and resigned from membership of the national Abbeyfield Society [from 6th December 2015]. The sale of Allandale was reported according to the prevailing legislation to the Charities Commission by the solicitor who had handled the sale. No acknowledgement has been received despite reminders.

Wirral Borough Council. We continue our contractual relationship with the Local Authority and thereby submit to its audit and monitoring systems. We gain good marks and admission to various pilot schemes. We have of late dedicated 1 bed in each Home to WBC to assist with the Hospital pressures.

We have continued our association with other bodies. Our membership of the **ASC-WDS [Adult Social Care Workforce Data Set]** has not been especially beneficial financially as austerity measures have signified a great reduction and there has been no activity in the reporting year. It is however prudent to remain associated as the situation may change and in earlier years membership has been advantageous.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Board of Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Investment policy

The Society has chosen to continue to minimise its financial risks by pursuing a prudent and conservative investment policy. Factors influencing the Society include the continuing uncertainty of financial markets and the need to have ready access to funds, should the need to deploy them in pursuing initiatives arise. For these reasons' funds are held in bank deposit accounts.

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Risks

The Board of Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Group has continued to review its assessment of risks. For completeness, risks have been classified to include: Governance and Management, Operational RISK, Financial Risk, Environmental/External Factors, Compliance Risk [Law and Regulation]. All classifications have been, and continue to be addressed: significant activity has been undertaken towards the elimination, or at least, diminution of threats to the Society.

The greatest risks are: Financial, Precautions Against Abuse and Matching our Responsibilities. Financial risk is self-explanatory: our outgoings [which include the Living Wage increases, pension contributions and higher utility costs] are prodigious which means our charges must more than meet our running costs: this, on the face of it, may make us uncompetitive, however, every single business within this industry will be subject to the same pressures and constraints.

It is more difficult to take precautions against vacancies arising and losses are incapable of prediction. The best means of countering financial problems are to keep marketing the Homes, have a high standards of care, maintain/increase our CQC rating and to retain ample reserves for those times when that there will be natural dips.

Meeting our responsibilities is more complex: a decade ago we admitted residents who principally needed a little help – maybe dressing, washing, reminding of medication times. Now we are dealing with residents in an advanced state of frailty or suffering from the onset of dementia. This we are alert to the more demanding person-centred needs and have adjusted our staffing needs, upskilled staff and training accordingly, including making appointments of highly qualified Managers and a new General Manager.

'Abuse' elsewhere in the industry, has created an atmosphere of suspicion and of ever greater vigilance which in turn leads to increased demands upon us. CQC has introduced a more intrusive regime of inspection, albeit descaled at present due to Covid, as a reaction to scandals that have featured in the national press. The term 'abuse' has itself become so broadly interpreted and thus reportable, that our staff have become vulnerable.

Insurance companies – those that have not abandoned the industry altogether – usually exclude any claims arising therefrom. We have however with our Broker's assistance, secured better coverage and the exposure is therefore minimised.

We need to acknowledge that we are now in a highly demanding field of activity that: imposes unprecedented responsibilities on our Trustees; exposes our staff to greater risk and obliges us to maintain higher levels of supervision to reduce risk of abuse – of any magnitude – and makes it necessary for us to seek to recruit higher quality well trained and motivated staff.

Infection Control has, once more, featured large this past year and we have met this risk by establishing stringent Infection Control Models that have been much admired by the Infection and Prevention Control.

We acknowledge these as significant challenges.

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

Structure, governance and management

The charitable company was incorporated on 10 March 1967 and is governed by its Memorandum and Articles of Association. The name of the charitable company was changed on 14th October 2015 to Allandale Care Group Limited following termination of its membership of the Abbeyfield movement. The registered office, as from June 2005, remains The Croft, 94 Irby Road, Heswall, Wirral CH61 6XG.

The Board of Trustees, who are also the directors for the purpose of company law, and who served during the year were:

| | |
|-----------------------------|--|
| Prof. M Riley (Chairman) | |
| Mr R Hughes (Vice Chairman) | |
| Mr K Morris | |
| Mr E Smethurst | |
| Mr L Spears | (Resigned 11 June 2021) |
| Mrs D Whitby | (Resigned 19 November 2020) |
| Miss M Davies | (Resigned 22 January 2021) |
| Mr T Hobbs | (Resigned 31 March 2021) |
| Mr C Howell | (Appointed 16 December 2020) |
| Ms J Hennessey | (Appointed 4 January 2021) |
| Mrs L Pierce | (Appointed 24 March 2021 and resigned 9 November 2021) |
| Dr A Cooper | (Appointed 12 June 2021) |

Members of the Executive Committee are appointed under the company's Articles of Association [49 – 56] and one third retires each year but is eligible for reappointment. Additional members may also be appointed. Moreover the Executive Committee may at any time appoint replacement or additional members who serve until the following Annual General Meeting and are eligible for election/re-election at that meeting.

Currently [February 2022] the Executive Committee comprises:

| |
|---|
| Mrs. G Colvin: President Professor M Riley: Chairman Mr R Hughes: Vice Chairman Mr E Smethurst: Treasurer Mr. K Morris, Ms J Hennessey, Mr C Howell, Dr A Cooper |
| The Directors retiring this year were: Mr R Hughes and Mr L Spears. Mr R Hughes was willing to be re-elected. He was re-elected unanimously. Mr L Spears did not reply and subsequently resigned. The Directors due to retire at the forthcoming AGM are Mr E Smethurst and Mr K Morris. |
| Members appointed this year – Dr A Cooper (12/2/2021) |

Our Trustee Indemnity Insurance is provided by the Towergate Group.

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

Organisation

The current organisational structure is as follows:



| |
|---|
| ALLANDALE CARE GROUP MANAGEMENT STRUCTURE 2021 |
|---|

| |
|--------------------------------|
| THE EXECUTIVE COMMITTEE |
|--------------------------------|

| |
|--|
| CHIEF EXECUTIVE OFFICER & COMPANY SECRETARY |
|--|

| |
|---|
| GENERAL MANAGER (Nominated Person for CQC) |
|---|

| | | |
|--|--|---|
| REGISTERED MANAGER HEATHERMOUNT | | REGISTERED MANAGER THE CROFT |
|--|--|---|

| | | | | | | | | |
|---------------------------------|--|------------------------------------|--|--------------------|--|---------------------------------|--|------------------------------------|
| SENIOR CARE TEAM | | COOK & HOUSEKEEPING | | MAINTENANCE | | SENIOR CARE TEAM | | COOK & HOUSEKEEPING |
|---------------------------------|--|------------------------------------|--|--------------------|--|---------------------------------|--|------------------------------------|

| | | |
|------------------|--|------------------|
| CARE TEAM | | CARE TEAM |
|------------------|--|------------------|

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

Professional advisors

We instruct A Halsall & Co Solicitors for ad hoc property transactions. For survey, valuation and sale purposes we consult Legat Owen, chartered surveyors. For employment law issues we consult with WorkNest, previously known as Ellis Whittam.

Staff

Ms S. Osborne was appointed as Registered Manager of The Croft in January 2021.

We have subscribed to numerous additional training events and continue to do so. Our responsibilities have greatly increased over the last few years [see Regulatory and other bodies above] and we shall need to assess carefully how best we can match those responsibilities.

Mr C Warren was appointed as the Chief Executive Officer on 14 September 2021 and as Company Secretary on 27 September 2021.

We owe our staff a considerable debt for their commitment, dedication and diligence.

Volunteers

We owe an equal debt to our volunteers both at Executive Committee and House level (Friends of Heathermount).

Website

Our website is <https://allandalecaregroup.com>

Statement of Trustees responsibilities

The Board of Trustees, who are also the directors of Allandale Care Group Limited for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Board of Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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

ALLANDALE CARE GROUP LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

Auditor

A resolution for the re-appointment of Lonsdale and Marsh as auditors of the Charity will be proposed at the Annual General Meeting.

Disclosure of information to auditor

Each of the Board of Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees report was approved by the Board of Board Of Trustees.



Prof. M Riley (Chairman)

Dated: 23 February 2022

ALLANDALE CARE GROUP LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF TRUSTEES OF ALLANDALE CARE GROUP LIMITED

Opinion

We have audited the financial statements of Allandale Care Group Limited (the 'Charity') for the year ended 30 September 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Board of Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Board of Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees report has been prepared in accordance with applicable legal requirements.

ALLANDALE CARE GROUP LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE BOARD OF TRUSTEES OF ALLANDALE CARE GROUP LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Board of Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees report and from the requirement to prepare a strategic report.

Responsibilities of Board of Trustees

As explained more fully in the statement of Trustees responsibilities, the Board of Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Board of Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Board of Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

ALLANDALE CARE GROUP LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE BOARD OF TRUSTEES OF ALLANDALE CARE GROUP LIMITED

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant are those that relate Care Quality Commission requirements. We also considered those laws and regulations that have a direct impact on the financial statements such as Charity SORP including FRS 102 and Companies Act 2006.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, included the following:

- the engagement partner ensured the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- discussions with senior management;
- identified laws and regulations were communicated within the audit team and remained alert to instances of non-compliance throughout the audit.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including override of controls) and addressed the risk through testing of journal entries to identify unusual transactions and assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed our audit procedures which included, but was not limited to:

- discussions with management about any known or suspected instances of non-compliance with laws and regulations, and fraud;
- reviewing minutes of meetings of those charged with governance;
- reviewing the financial statements disclosures and agreeing to underlying documentation;
- analytical review to identify unusual transactions;
- reviewing for any transactions undertaken with related parties such as those charge with governance and/or trustees;
- checking expenses are bona fide transactions of the charity;

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulations. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

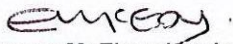
ALLANDALE CARE GROUP LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE BOARD OF TRUSTEES OF ALLANDALE CARE GROUP LIMITED

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Elaine Frances McElroy (Senior Statutory Auditor)
for and on behalf of Lonsdale & Marsh

1 March 2022

Chartered Accountants
Statutory Auditor

7th Floor
Cotton House
Old Hall Street
Liverpool
L3 9TX

ALLANDALE CARE GROUP LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

| | | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total Unrestricted funds 2021 £ | Restricted funds 2020 £ | Total 2020 £ |
|---|-------|------------------------------------|----------------------------------|--|----------------------------------|--------------------|
| | Notes | | | | | |
| Income and endowments from: | | | | | | |
| Donations and legacies | 2 | 5,204 | 1,000 | 6,204 | 552 | 552 |
| Charitable activities | 3 | 699,586 | - | 699,586 | 910,970 | 910,970 |
| Investments | 4 | 2,537 | - | 2,537 | 3,360 | 3,360 |
| Government support - COVID 19 | 5 | - | 55,672 | 55,672 | 28,719 | 28,719 |
| Total income | | 707,327 | 56,672 | 763,999 | 28,719 | 949,601 |
| Expenditure on: | | | | | | |
| Charitable activities | 6 | 985,212 | 56,147 | 1,041,359 | 1,014,384 | 1,043,103 |
| Net (expenditure)/income for the year/ Net movement in funds | | | | | | |
| | | (277,885) | 525 | (277,360) | (93,502) | (93,502) |
| Fund balances at 1 October 2020 | | 1,629,410 | - | 1,629,410 | 1,722,912 | 1,722,912 |
| Fund balances at 30 September 2021 | | 1,351,525 | 525 | 1,352,050 | 1,629,410 | 1,629,410 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.


ALLANDALE CARE GROUP LIMITED

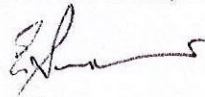
BALANCE SHEET

AS AT 30 SEPTEMBER 2021

| | Notes | 2021 | | 2020 | |
|--|-------|-------------------------|-------------------------|-------------------------|-------------------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 12 | | 1,030,310 | | 1,030,072 |
| Current assets | | | | | |
| Debtors | 13 | 22,215 | | 13,322 | |
| Cash at bank and in hand | | 570,791 | | 881,034 | |
| | | <u>593,006</u> | | <u>894,356</u> | |
| Creditors: amounts falling due within one year | 14 | <u>(56,397)</u> | | <u>(76,592)</u> | |
| Net current assets | | | 536,609 | | 817,764 |
| Total assets less current liabilities | | | <u>1,566,919</u> | | <u>1,847,836</u> |
| Creditors: amounts falling due after more than one year | 15 | | <u>(214,869)</u> | | <u>(218,426)</u> |
| Net assets | | | <u><u>1,352,050</u></u> | | <u><u>1,629,410</u></u> |
| Income funds | | | | | |
| Restricted funds | 18 | | 525 | | - |
| <u>Unrestricted funds - general</u> | | | | | |
| General unrestricted funds | | 1,200,817 | | 1,478,702 | |
| Revaluation reserve | | 150,708 | | 150,708 | |
| | | <u>1,351,525</u> | | <u>1,629,410</u> | |
| | | <u><u>1,352,050</u></u> | | <u><u>1,629,410</u></u> | |

The financial statements were approved by the Board Of Trustees on 23 February 2022


 Prof. M Riley (Chairman)
 Trustee


 Mr E Smethurst
 Trustee

Company Registration No. 0900504

ALLANDALE CARE GROUP LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

| | Notes | 2021 £ | £ | 2020 £ | £ |
|--|-------|-----------|----------------|-----------|----------------|
| Cash flows from operating activities | | | | | |
| Cash absorbed by operations | 23 | | (300,428) | | (95,847) |
| Investing activities | | | | | |
| Purchase of tangible fixed assets | | (12,352) | | (17,940) | |
| Investment income received | | 2,537 | | 3,360 | |
| Net cash used in investing activities | | | (9,815) | | (14,580) |
| Net cash used in financing activities | | | - | | - |
| Net decrease in cash and cash equivalents | | | (310,243) | | (110,427) |
| Cash and cash equivalents at beginning of year | | | 881,034 | | 991,461 |
| Cash and cash equivalents at end of year | | | <u>570,791</u> | | <u>881,034</u> |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Accounting policies

Charity information

Allandale Care Group Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Croft, 94 Irby Road, Heswall, Wirral, CH61 6XG.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Board of Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Board of Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Board of Trustees in furtherance of their charitable objectives.

Restricted funds consist of grants, donations and legacies received and for which the donor has specified the purposes to which the funds must be applied.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

COVID-19 income consists of government support for specific COVID-19 related costs, such as infection control and rapid testing support. It has been accounted for as government grant income and is recognised when the charity has entitlement to the funds and any performance conditions attached to the grants have been met.

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable activity costs relate to services provided centrally and identified as wholly or mainly in support of direct charitable expenditure, together with an appropriate proportion of management and office overheads.

Support costs are those functions that assist the work of the Charity but do not undertake charitable activities. Support costs include back office costs, finance, personnel and payroll. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs relating to statutory audit.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------------------------|-------------|
| Freehold land and buildings | See below |
| Fixtures and fittings | 15% on cost |
| Motor vehicles | 25% on cost |

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

It is the Charity's policy and practice to maintain properties to a high standard through a continuing programme of refurbishment and maintenance. Consequently the lives of the properties and their residual values are such that any depreciation charge would be immaterial.

A full year's depreciation is charged on fixed assets in the year of purchase but no charge is made in the year of disposal.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Accounting policies (Continued)

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

If material the cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

If relevant termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Social housing grants

Some of the Charity's housing schemes are financed partly by Social Housing or other capital grants. Section 24 of FRS 102 'Government grants' permits either the performance model or the accrual model to recognise government grants. As required by the Housing SORP (FRS102), housing properties accounted at valuation must recognise government grants using the performance model and those accounted for at cost must recognise government grants using the accrual model.

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

2 Donations and legacies

| | Unrestricted funds general 2021 £ | Restricted funds 2021 £ | Total 2021 £ | Unrestricted funds general 2020 £ |
|---------------------|---|----------------------------------|--------------------|---|
| Donations and gifts | 5,204 | 1,000 | 6,204 | 552 |

3 Charitable activities

| | Charitable Income 2021 £ | Charitable Income 2020 £ |
|------------------------------------|-----------------------------------|-----------------------------------|
| Sales within charitable activities | 696,029 | 913,413 |
| Less: deferred income | 3,557 | 3,557 |
| | <u>699,586</u> | <u>916,970</u> |

4 Investments

| | Unrestricted funds general 2021 £ | Unrestricted funds general 2020 £ |
|---------------------|---|---|
| Interest receivable | 2,537 | 3,360 |

5 Government support - COVID-19

| | Restricted funds 2021 £ | Restricted funds 2020 £ |
|-------------------------|----------------------------------|----------------------------------|
| Local Authority Support | 55,672 | 28,719 |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

6 Charitable activities

| | Charitable Expenditure 2021 £ | Charitable Expenditure 2020 £ |
|--|--|--|
| Staff costs | 645,072 | 630,427 |
| Depreciation and impairment | 12,114 | 11,508 |
| Charitable expenditure | 186,057 | 215,416 |
| | <u>843,243</u> | <u>857,351</u> |
| Share of support costs (see note 7) | 191,976 | 179,872 |
| Share of governance costs (see note 7) | 6,140 | 5,880 |
| | <u>1,041,359</u> | <u>1,043,103</u> |
| Analysis by fund | | |
| Unrestricted funds - general | 985,212 | 1,014,384 |
| Restricted funds | 56,147 | 28,719 |
| | <u>1,041,359</u> | <u>1,043,103</u> |

7 Support costs

| | Support costs £ | Governance costs £ | 2021 £ | Support costs £ | Governance costs £ | 2020 £ |
|---|-----------------------|--------------------------|----------------|-----------------------|--------------------------|----------------|
| Staff costs | 147,153 | - | 147,153 | 149,827 | - | 149,827 |
| Legal & professional fees | 6,960 | - | 6,960 | 3,960 | - | 3,960 |
| Health & safety consultancy | 2,880 | - | 2,880 | 2,040 | - | 2,040 |
| Payroll preparation | 3,388 | - | 3,388 | 2,688 | - | 2,688 |
| Auto enrolment fees | 1,318 | - | 1,318 | 1,315 | - | 1,315 |
| Consultancy fees | 20,377 | - | 20,377 | 20,042 | - | 20,042 |
| Recruitment commission | 9,900 | - | 9,900 | - | - | - |
| Audit fees | - | 6,140 | 6,140 | - | 5,880 | 5,880 |
| | <u>191,976</u> | <u>6,140</u> | <u>198,116</u> | <u>179,872</u> | <u>5,880</u> | <u>185,752</u> |
| Analysed between Charitable activities | <u>191,976</u> | <u>6,140</u> | <u>198,116</u> | <u>179,872</u> | <u>5,880</u> | <u>185,752</u> |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

| 8 Net movement in funds | 2021 | 2020 |
|---|-------------------|-------------------|
| | £ | £ |
| Net movement in funds is stated after charging/(crediting) | | |
| Fees payable to the company's auditor for the audit of the company's financial statements | 6,140 | 5,880 |
| Depreciation of owned tangible fixed assets | 12,114 | 11,508 |
| | <u> </u> | <u> </u> |

9 Board Of Trustees

None of the Board of Trustees (or any persons connected with them) received any expenses from the Charity during the year. For details of remuneration see note 22.

10 Employees

The average monthly number of employees during the year was:

| | 2021 | 2020 |
|--------------|-------------------|-------------------|
| | Number | Number |
| Care staff | 35 | 36 |
| Office staff | 5 | 5 |
| | <u> </u> | <u> </u> |
| Total | 40 | 41 |
| | <u> </u> | <u> </u> |

| Employment costs | 2021 | 2020 |
|-------------------------|-------------------|-------------------|
| | £ | £ |
| Wages and salaries | 752,598 | 727,929 |
| Social security costs | 47,079 | 41,871 |
| Other pension costs | 44,835 | 37,373 |
| | <u> </u> | <u> </u> |
| | 792,225 | 780,254 |
| | <u> </u> | <u> </u> |

There were no employees whose annual remuneration was £60,000 or more.

11 Taxation

The charitable company has charitable status and therefore is exempt from corporation tax on the income it has received. The charitable company is not registered for VAT. Accordingly no VAT is charged to residents, and expenditure in the income and expenditure account includes the relevant VAT.

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

12 Tangible fixed assets

| | Freehold land and buildings | Fixtures and fittings | Motor vehicles | Total |
|------------------------------------|--------------------------------|-----------------------|----------------|-----------|
| | £ | £ | £ | £ |
| Cost | | | | |
| At 1 October 2020 | 1,000,713 | 73,182 | 4,500 | 1,078,395 |
| Additions | 3,880 | 8,472 | - | 12,352 |
| At 30 September 2021 | 1,004,593 | 81,654 | 4,500 | 1,090,747 |
| Depreciation and impairment | | | | |
| At 1 October 2020 | - | 47,386 | 937 | 48,323 |
| Depreciation charged in the year | - | 10,989 | 1,125 | 12,114 |
| At 30 September 2021 | - | 58,375 | 2,062 | 60,437 |
| Carrying amount | | | | |
| At 30 September 2021 | 1,004,593 | 23,279 | 2,438 | 1,030,310 |
| At 30 September 2020 | 1,000,713 | 25,796 | 3,563 | 1,030,072 |

The Charity has taken advantage of deemed cost transitional relief. See accounting policy note 1.12 for further details.

13 Debtors

| | 2021 | 2020 |
|---|--------|--------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Trade debtors | 11,746 | 11,851 |
| Prepayments and accrued income | 10,469 | 1,471 |
| | 22,215 | 13,322 |

14 Creditors: amounts falling due within one year

| | Notes | 2021 | 2020 |
|------------------------------------|-------|--------|--------|
| | | £ | £ |
| Other taxation and social security | | - | 2,367 |
| Government grants | 16 | 3,557 | 3,557 |
| Trade creditors | | 30,867 | 43,483 |
| Other creditors | | 374 | 12,674 |
| Accruals and deferred income | | 21,599 | 14,511 |
| | | 56,397 | 76,592 |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

15 Creditors: amounts falling due after more than one year

| | Notes | 2021 £ | 2020 £ |
|-------------------|-------|-----------|-----------|
| Government grants | 16 | 214,869 | 218,426 |

16 Government grants

Deferred income is included in the financial statements as follows:

| | 2021 £ | 2020 £ |
|-------------------------|----------------|----------------|
| Current liabilities | 3,557 | 3,557 |
| Non-current liabilities | 214,869 | 218,426 |
| | <u>218,426</u> | <u>221,983</u> |

17 Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £44,835 (2020 - £37,373).

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Movement in funds | | | Balance at 30 September 2021 £ |
|-----------|-----------------------------------|-------|-------|---|
| | Balance at 1 October 2020 £ | £ | £ | |
| Donations | - | 1,000 | (475) | 525 |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

19 Analysis of net assets between funds

| | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total 2020 £ |
|--|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fund balances at 30 September 2021 are represented by: | | | | | | |
| Tangible assets | 1,030,310 | - | 1,030,310 | 1,030,072 | - | 1,030,072 |
| Current assets/ (liabilities) | 536,084 | 525 | 536,609 | 817,764 | - | 817,764 |
| Long term liabilities | (214,869) | - | (214,869) | (218,426) | - | (218,426) |
| | <u>1,351,525</u> | <u>525</u> | <u>1,352,050</u> | <u>1,629,410</u> | <u>-</u> | <u>1,629,410</u> |

20 Share capital

The company is limited by guarantee and has no share capital.

21 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2021 £ | 2020 £ |
|-----------------|---------------|---------------|
| Within one year | <u>22,464</u> | <u>32,400</u> |

22 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel, who are also directors/trustees, is as follows.

| | 2021 £ | 2020 £ |
|------------------|---------------|---------------|
| Consultancy fees | <u>20,377</u> | <u>20,041</u> |

ALLANDALE CARE GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

| 23 Cash generated from operations | 2021 | 2020 |
|---|------------------|-----------------|
| | £ | £ |
| Deficit for the year | (277,360) | (93,502) |
| Adjustments for: | | |
| Investment income recognised in statement of financial activities | (2,537) | (3,360) |
| Depreciation and impairment of tangible fixed assets | 12,114 | 11,508 |
| Movements in working capital: | | |
| (Increase) in debtors | (8,893) | (3,688) |
| (Decrease) in creditors | (20,195) | (3,248) |
| (Decrease) in deferred income | (3,557) | (3,557) |
| Cash absorbed by operations | <u>(300,428)</u> | <u>(95,847)</u> |
| 24 Analysis of changes in net funds | | |
| The Charity had no debt during the year. | | |