

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

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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:

<p>Mrs. G Colvin: President</p> <p>Professor M Riley: Chairman Mr R Hughes: Vice Chairman Mr E Smethurst: Treasurer</p> <p>Mr. K Morris, Ms J Hennessey, Mr C Howell, Dr A Cooper</p>
<p>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.</p> <p>The Directors due to retire at the forthcoming AGM are Mr E Smethurst and Mr K Morris.</p>
<p>Members appointed this year – Dr A Cooper (12/2/2021)</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 2021

Organisation

The current organisational structure is as follows:



Allandale
Care
Group

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
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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 Executor 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**

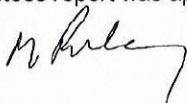
Auditor

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.
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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.

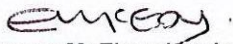
ALLANDALE CARE GROUP LIMITED

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
Total income		707,327	56,672	763,999	920,882	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	(56,397)		(76,592)	
Net current assets			536,609		817,764
Total assets less current liabilities			1,566,919		1,847,836
Creditors: amounts falling due after more than one year	15		(214,869)		(218,426)
Net assets			<u>1,352,050</u>		<u>1,629,410</u>
Income funds					
Restricted funds	18		525		-
<u>Unrestricted funds - general</u>					
General unrestricted funds		1,200,817		1,478,702	
Revaluation reserve		<u>150,708</u>		<u>150,708</u>	
			1,351,525		1,629,410
			<u>1,352,050</u>		<u>1,629,410</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			570,791		881,034

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
	699,586	916,970

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

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 Number	2020 Number
Care staff	35	36
Office staff	5	5
Total	40	41

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
	792,225	780,254

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
	218,426	221,983

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 1 October 2020			Balance at 30 September 2021
	£	£	£	£
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	(300,428)	(95,847)
24 Analysis of changes in net funds		
The Charity had no debt during the year.		