

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

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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 difference 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 turn 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 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 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						
Income and endowments from:							
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
Expenditure on:							
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

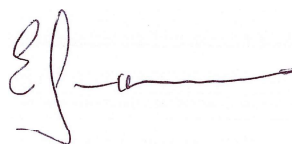
AS AT 30 SEPTEMBER 2022

	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			647,262		536,609
Total assets less current liabilities			1,694,317		1,566,919
Creditors: amounts falling due after more than one year	17		(211,312)		(214,869)
Net assets			<u>1,483,005</u>		<u>1,352,050</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>	
			1,482,480		1,351,525
			<u>1,483,005</u>		<u>1,352,050</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	
		<u> </u>		<u> </u>	
Net cash used in investing activities			(26,805)		(9,815)
Net cash used in financing activities			-		-
			<u> </u>		<u> </u>
Net increase/(decrease) in cash and cash equivalents			140,398		(310,243)
Cash and cash equivalents at beginning of year			570,791		881,034
			<u> </u>		<u> </u>
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	<u>4,381</u>	<u>2,537</u>

5 Government support - COVID-19

	Restricted funds 2022 £	Restricted funds 2021 £
Local Authority Support	<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	<u>1,004,592</u>	<u>41,150</u>	<u>1,313</u>	<u>1,047,055</u>
At 30 September 2021	<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	-
	<u>525</u>	<u>-</u>

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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