

Charity registration number 252624 (England and Wales)

Company registration number 0900504

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

# ALLANDALE CARE GROUP LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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

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# ALLANDALE CARE GROUP LIMITED

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# ALLANDALE CARE GROUP LIMITED

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

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

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

### Objectives and performance

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

Residential	Residential
The Croft 10	Heathermount 16

The occupation rate has been 96%.

### The Croft

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

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

### Heathermount

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

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

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

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

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

# ALLANDALE CARE GROUP LIMITED

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

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### General

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

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

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

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

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

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

### Financial

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

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

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

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

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

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

# ALLANDALE CARE GROUP LIMITED

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

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### Regulatory and other bodies

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

### The Charity Commission and Companies Register

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

### Wirral Borough Council

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

### Reserves policy

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

### Investment policy

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

### Risks

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

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

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

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

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

# ALLANDALE CARE GROUP LIMITED

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

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### **Risks** (continued)

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

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

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

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

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

# ALLANDALE CARE GROUP LIMITED

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

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### 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 14<sup>th</sup> October 2015 to Allandale Care Group Limited following termination of its membership of the Abbeyfield movement. The registered office, as from June 2005, remains The Croft, 94 Irby Road, Heswall, Wirral CH61 6XG.

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

Mr R Hughes (Chairman)

Prof. M Riley (Vice Chairman)

Mr K Morris

Mr E Smethurst

(Resigned 20 May 2024)

Mr C Howell

Dr E Cooper

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

Currently [April 2025] the Executive Committee comprises:

<p>Mrs. G Colvin: President</p> <p>Mr R Hughes: Chairman Professor M Riley: Vice Chairman</p> <p>Mr. K Morris, Mr C Howell, Dr E Cooper</p>
<p>The Directors retiring this year were: Dr E Cooper and Mr K Morris who were willing to be re-elected. They were both re-elected unanimously.</p> <p>The Directors due to retire at the forthcoming AGM are Mr C Howell and Mr R Hughes</p>
<p>Members appointed this year – none</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 2024

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### Organisation

The current organisational structure is as follows:



#### ALLANDALE CARE GROUP MANAGEMENT STRUCTURE 2023/24

#### THE EXECUTIVE COMMITTEE

CHIEF EXECUTIVE OFFICER  
&  
COMPANY SECRETARY

GENERAL MANAGER  
(Nominated Person for CQC)

REGISTERED MANAGER  
HEATHERMOUNT

REGISTERED MANAGER  
THE CROFT

CARE  
SENIOR  
TEAM

COOK &  
HOUSEKEEPING

MAINTENANCE

SENIOR  
CARE  
TEAM

COOK &  
HOUSEKEEPING

CARE TEAM

CARE TEAM

# ALLANDALE CARE GROUP LIMITED

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

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### Professional advisors

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

### Staff

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

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

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

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

### Volunteers

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

### Website

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

### Statement of Trustees responsibilities

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

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

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

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

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

# ALLANDALE CARE GROUP LIMITED

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

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### **Auditor**

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

### **Disclosure of information to auditor**

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

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



**Mr R Hughes (Chairman)**

Dated: 21 May 2025

# ALLANDALE CARE GROUP LIMITED

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF ALLANDALE CARE GROUP LIMITED

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#### Opinion

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

In our opinion, the financial statements:

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

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

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

We have nothing to report in this regard.

#### Opinions on other matters prescribed by the Companies Act 2006

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

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

# ALLANDALE CARE GROUP LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF ALLANDALE CARE GROUP LIMITED

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#### **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

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

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

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

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

#### Use of our report

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



#### **Elaine Frances McElroy (Senior Statutory Auditor)**

For and on behalf of Lonsdale & Marsh, Statutory Auditor

Chartered Accountants

509 - 510 Cotton Exchange

Bixteth Street

Liverpool

L3 9LQ

21 May 2025

# ALLANDALE CARE GROUP LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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

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

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

# ALLANDALE CARE GROUP LIMITED

## BALANCE SHEET

AS AT 30 SEPTEMBER 2024

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

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

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



Mr R Hughes (Chairman)



Prof. M Riley (Vice Chairman)

Company registration number 0900504 (England and Wales)



# ALLANDALE CARE GROUP LIMITED

## STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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

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

# ALLANDALE CARE GROUP LIMITED

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

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### 1 Accounting policies

#### Charity information

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

#### 1.1 Accounting convention

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

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

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

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

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

#### 1.4 Income

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

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

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

#### 1.5 Expenditure

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

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

# ALLANDALE CARE GROUP LIMITED

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

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### 1 Accounting policies

(Continued)

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

#### 1.6 Tangible fixed assets

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

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

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

Freehold land is not depreciated.

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

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

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

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

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

#### 1.7 Impairment of fixed assets

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

#### 1.8 Cash and cash equivalents

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

# ALLANDALE CARE GROUP LIMITED

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

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### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

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

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

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

##### **Basic financial assets**

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

##### **Basic financial liabilities**

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

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

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

##### **Derecognition of financial liabilities**

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

#### 1.10 Employee benefits

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

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

#### 1.11 Retirement benefits

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

#### 1.12 Social housing grants

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

# ALLANDALE CARE GROUP LIMITED

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

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### 2 Income from donations and legacies

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

### 3 Income from charitable activities

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

### 4 Income from investments

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

# ALLANDALE CARE GROUP LIMITED

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

### 5 Expenditure on charitable activities

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

### 6 Support costs allocated to activities

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

# ALLANDALE CARE GROUP LIMITED

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

### 6 Support costs allocated to activities (Continued)

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

### 7 Net movement in funds

	2024 £	2023 £
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The net movement in funds is stated after charging/(crediting):

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

### 8 Board Of Trustees

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

### 9 Employees

The average monthly number of employees during the year was:

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

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

# ALLANDALE CARE GROUP LIMITED

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

### 9 Employees

(Continued)

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

	2024 Number	2023 Number
£90,000 to £100,000	-	1
£101,000 to £110,000	1	-

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

#### Remuneration of key management personnel

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

### 10 Taxation

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

### 11 Tangible fixed assets

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

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

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

The revaluation surplus is disclosed in note 18.



# ALLANDALE CARE GROUP LIMITED

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

### 12 Debtors

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

### 13 Creditors: amounts falling due within one year

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

### 14 Creditors: amounts falling due after more than one year

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

### 15 Government grants

Deferred income is included in the financial statements as follows:

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

# ALLANDALE CARE GROUP LIMITED

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

### 16 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	18,350	23,700

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

### 17 Restricted funds

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

	At 1 October 2023	Resources expended	At 30 September 2024
	£	£	£
	525	(525)	-
Previous year:	At 1 October 2022	Resources expended	At 30 September 2023
	£	£	£
Donations	525	-	525

### 18 Unrestricted funds

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

# ALLANDALE CARE GROUP LIMITED

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

### 19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Fund balances at 30 September 2024 are represented by:</b>			
Tangible assets	1,148,683	-	1,148,683
Current assets/(liabilities)	776,068	-	776,068
Long term liabilities	(204,198)	-	(204,198)
	<u>1,720,553</u>	<u>-</u>	<u>1,720,553</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Fund balances at 30 September 2023 are represented by:</b>			
Tangible assets	1,036,923	-	1,036,923
Current assets/(liabilities)	738,873	525	739,398
Long term liabilities	(207,755)	-	(207,755)
	<u>1,568,041</u>	<u>525</u>	<u>1,568,566</u>

### 20 Share capital

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

### 21 Operating lease commitments

#### Lessee

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

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

# ALLANDALE CARE GROUP LIMITED

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

### 22 Capital commitments

Amounts contracted for but not provided in the financial statements:

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

### 23 Related party transactions

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

### 24 Cash generated from operations

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

### 25 Analysis of changes in net funds

The Charity had no material debt during the year.

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