

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

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

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

Residential	Residential
The Croft 10	Heathermount 16

The occupation rate was 97.6%.

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

**The Croft**

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

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

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

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

**Heathermount**

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

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

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

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

**General**

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

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

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

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**Financial**

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

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

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

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

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

**Regulatory and other bodies**

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

**The Charity Commission and Companies Register**

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

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

**Reserves policy**

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

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

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

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

**Investment policy**

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

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

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### ***FOR THE YEAR ENDED 30 SEPTEMBER 2025***

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of authorised banking institutions.

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

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

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

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

#### **Risks**

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

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

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

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

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

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

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

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

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

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## **ALLANDALE CARE GROUP LIMITED**

### **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

#### ***FOR THE YEAR ENDED 30 SEPTEMBER 2025***

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

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

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

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

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

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

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

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

Currently [April 2026] the Executive Committee comprises:

<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 A Cooper</p>
<p>The Directors retiring this year were: Mr R. Hughes and Mr. C. Howell who were willing to be re-elected. They were both re-elected unanimously.</p> <p>The Directors due to retire at the forthcoming AGM are Mr. M Riley and Dr. A. Cooper.</p>
<p>Members appointed this year – None</p>

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

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

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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**

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

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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 as Company Secretary from 14 September 2021 and 27 September 2021 respectively.

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

**Volunteers**

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

**Website**

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

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

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

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

Dated: .....



**Company registration number 0900504 (England and Wales)**

**Charity registration number 252624 (England and Wales)**

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

# ALLANDALE CARE GROUP LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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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 2025

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

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

### Objectives and performance

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

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

Residential	Residential
The Croft 10	Heathermount 16

The occupation rate has been 97.6%.

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

### The Croft

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

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

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

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

### Heathermount

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

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

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

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

# ALLANDALE CARE GROUP LIMITED

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

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### General

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

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

### Financial

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

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

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

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

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

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

### Reserves policy

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

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

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

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

# ALLANDALE CARE GROUP LIMITED

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

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### Investment policy

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

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

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

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

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

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

### Risks

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

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

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

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

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

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

# ALLANDALE CARE GROUP LIMITED

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

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### **Risks (continued)**

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

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

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

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

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

# ALLANDALE CARE GROUP LIMITED

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

### Structure, governance and management

The charitable company was incorporated on 10 March 1967 and is governed by its Memorandum and Articles of Association. The name of the charitable company was changed on 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 C Howell  
Dr E Cooper

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

Currently [April 2026] the Executive Committee comprises:

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

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



# ALLANDALE CARE GROUP LIMITED

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

### Organisation

The current organisational structure is as follows:



#### ALLANDALE CARE GROUP MANAGEMENT STRUCTURE

#### THE EXECUTIVE COMMITTEE

**CHIEF EXECUTIVE OFFICER  
&  
COMPANY SECRETARY**

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

**REGISTERED MANAGER  
HEATHERMOUNT**

**REGISTERED MANAGER  
THE CROFT**

**CARE  
SENIOR  
TEAM**

**COOK &  
HOUSEKEEPING**

**MAINTENANCE**

**SENIOR  
CARE  
TEAM**

**COOK &  
HOUSEKEEPING**

**CARE TEAM**

**CARE TEAM**

# ALLANDALE CARE GROUP LIMITED

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

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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 2025

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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.

*Robin M Hughes*

**Mr R Hughes (Chairman)**

Dated: 22 April 2026

# ALLANDALE CARE GROUP LIMITED

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF ALLANDALE CARE GROUP LIMITED

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#### Opinion

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

In our opinion, the financial statements:

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

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

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

We have nothing to report in this regard.

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

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

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

# ALLANDALE CARE GROUP LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF ALLANDALE CARE GROUP LIMITED

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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

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

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

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

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

### Use of our report

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



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

For and on behalf of Lonsdale & Marsh, Statutory Auditor

Chartered Accountants

509 - 510 Cotton Exchange

Bixteth Street

Liverpool

L3 9LQ

22 April 2026

# ALLANDALE CARE GROUP LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 30 SEPTEMBER 2025**

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

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

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

# ALLANDALE CARE GROUP LIMITED

## BALANCE SHEET

AS AT 30 SEPTEMBER 2025

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

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

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

*Robin M Hughes*

Mr R Hughes (Chairman)

*M Riley*

Prof. M Riley (Vice Chairman)

Company registration number 0900504 (England and Wales)



# ALLANDALE CARE GROUP LIMITED

## STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED 30 SEPTEMBER 2025**

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

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

# ALLANDALE CARE GROUP LIMITED

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

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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 Basis of preparation

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The Charity is a Public Benefit Entity as defined by FRS 102.

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

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

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

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

#### 1.4 Income

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

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

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

#### 1.5 Expenditure

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

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

# ALLANDALE CARE GROUP LIMITED

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

### 1 Accounting policies

(Continued)

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

#### 1.6 Tangible fixed assets

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

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

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

Freehold land is not depreciated.

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

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

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

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

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

#### 1.7 Impairment of fixed assets

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

#### 1.8 Cash and cash equivalents

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

# ALLANDALE CARE GROUP LIMITED

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

### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

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

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

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

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

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

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

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

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

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

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

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

#### 1.10 Employee benefits

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

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

#### 1.11 Retirement benefits

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

#### 1.12 Social housing grants

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

# ALLANDALE CARE GROUP LIMITED

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

### 2 Income from donations and legacies

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

### 3 Income from charitable activities

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

### 4 Income from investments

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

# ALLANDALE CARE GROUP LIMITED

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

### 5 Expenditure on charitable activities

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

### 6 Support costs allocated to activities

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

# ALLANDALE CARE GROUP LIMITED

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

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

### 8 Board Of Trustees

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

### 9 Employees

The average monthly number of employees during the year was:

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

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

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

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

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

#### Remuneration of key management personnel

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

# ALLANDALE CARE GROUP LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2025

#### 10 Taxation

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

#### 11 Tangible fixed assets

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

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

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

The revaluation surplus is disclosed in note 17.

#### 12 Debtors

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



# ALLANDALE CARE GROUP LIMITED

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

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

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

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

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

### 15 Government grants

Deferred income is included in the financial statements as follows:

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

### 16 Retirement benefit schemes

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

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

# ALLANDALE CARE GROUP LIMITED

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

### 17 Unrestricted funds

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

### 18 Share capital

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

### 19 Operating lease commitments

#### Lessee

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

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

### 20 Capital commitments

Amounts contracted for but not provided in the financial statements:

	2025 £	2024 £
Acquisition of property, plant and equipment	-	64,958

# ALLANDALE CARE GROUP LIMITED

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

### 21 Related party transactions

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

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

### 23 Analysis of changes in net funds

The Charity had no material debt during the year.

# LONSDALE & MARSH

## CHARTERED ACCOUNTANTS

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

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

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

Dear Sirs

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

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

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

**(b) Letter of representation**

We await your signed letter of representations.

**(c) Adjusted and unadjusted misstatements**

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

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

**(d) Expected modifications to the auditors' report**

There are no expected modifications to the auditors' report.

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

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

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

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

509 – 510 Cotton Exchange Bixteth Street Liverpool L3 9LQ • Tel 0151 236 8211 • Email [liverpool@lonsdales.co.uk](mailto:liverpool@lonsdales.co.uk)

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



**(g) Other relevant matters relating to the audit**

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

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

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

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

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

Yours faithfully

*Lonsdale & Marsh*

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

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

Yours faithfully

*Robin M Hughes*

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

Dated 22 April 2026

*M. Riley*

Signed .....  
Prof. M Riley (Vice Chairman)

Dated 22 April 2026

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