

CARE ENGLAND

England & Wales · Charity number 296103

Details

Other names	ENGLISH COMMUNITY CARE ASSOCIATION, INDEPENDENT HEALTHCARE ASSOCIATION, I H A
Status	Registered
Legal form	Charitable company
Company number	02082270
Registered	1987-02-16
Register	View on the Charity Commission register

Contact

Address	Second Floor 2 Devonshire Square London EC2M 4UJ
Phone	08450577677
Email	info@careengland.org.uk
Website	www.careengland.org.uk

Activities

Objects: TO PROMOTE AND PROTECT THE STANDARDS OF HEALTH AND SOCIAL CARE WITHIN THE INDEPENDENT SECTOR

Activities: Care England represents the interests of a substantial percentage of the operators of adult social care services in England providing health and social care services.

Classification

- **How:** Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Disability
- **Who:** Elderly/old People, People With Disabilities

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£1,214,471	£1,118,432	£1,527,283	12
2024-12-31	£1,167,781	£1,106,779	£1,437,945	12
2023-12-31	£996,738	£991,026	£1,372,332	11
2022-12-31	£1,023,464	£1,041,051	£1,330,614	10
2021-12-31	£873,693	£932,093	£1,357,134	9
2020-12-31	£944,561	£937,325	£1,415,534	8

Trustees

Name	Role	Appointed
Angela Boxall	Chair	2023-12-13
Aneurin Brown		2023-12-13
James ALLEN		2020-12-09
Joanne Balmer		2023-12-13
Russell Brown		2023-12-13
Simon McCall		2023-12-13
VISHAL OTTAMCHAND SHAH		2014-12-09

CARE ENGLAND

England & Wales - Charity number 296103

Accounts



CARE ENGLAND
The voice of care

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Company number 02082270
Charity number 296103

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

For the year ended 31 December 2025

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CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2025

REFERENCE AND ADMINISTRATIVE DETAILS

CHAIR	Angela Boxall
VICE-CHAIR/NON-TRUSTEE ADVISOR	Mike Parsons, BA MBA DBA
TREASURER	Vishal Shah, BSc (Hons), CFA
COMPANY SECRETARY and CHIEF EXECUTIVE	Professor Martin Green OBE, FIAM FRSA FInstLM FIPSM
DIRECTORS	Information on page 5
REGISTERED AND PRINCIPAL ADMINISTRATIVE OFFICE	2 nd Floor 2 Devonshire Square London EC2M 4UJ
AUDITOR	Johnsons Chartered Accountant 1-2 Craven Road, Ealing London W5 2UA
REGISTRATION NUMBERS	Company number 02082270 Charity number 296103 VAT number 503978375

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TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2025

The trustees of the charity, whose organisation they represent are members of the Company, and directors for the purpose of company law, present their statutory report together with the accounts of Care England for the year ended 31 December 2025. The charity has opted to prepare its accounts using the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and follow the Charities SORP (FRS 102).

Structure and Governance

Care England is a registered charity (number 296103), incorporated under the Companies Act, being a company limited by guarantee not having share capital.

The charity was incorporated on 9 December 1986 and registered as a charity on 16 February 1987. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute to an amount not exceeding £1.

Principal Activities

Care England's mission is to ensure that social and health care in the independent sector can be promoted and protected.

The charity represents a significant proportion of providers delivering a broad range of adult social care services across England, supporting individuals in a variety of care and health settings. Its aim is to be the leading national voice for the adult social care sector, ensuring the sector remains central to policy development and service improvement, while promoting high-quality, person-centred care for service users.

Annual Review

Objects of the Charity

The objective of the charity is to represent and support independent adult social care providers across England and to promote the delivery of high-quality, person-centred care services. The organisation works to ensure that the voice of the independent care sector is reflected in national policy, legislation and regulatory developments affecting adult social care.

In furtherance of these objectives, the charity aims:

- To represent and promote the interests of independent adult social care providers in England.
- To influence national policy, legislation and regulation affecting the adult social care sector.
- To support members through guidance, information sharing, networking and best practice initiatives.
- To work collaboratively with government, regulators, health partners and other stakeholders to improve care outcomes.
- To raise awareness of the value and contribution of adult social care providers to society and the wider health and care system.
- To provide leadership and advocacy on issues affecting independent care providers and the people they support.

The trustees review the charity's objectives and activities each year to ensure they continue to support its charitable purposes and respond to the changing needs of the adult social care sector. In doing so, they have taken careful account of the Charity Commission's general guidance on public benefit.

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TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2025

Financial and Operational Review

The financial year ending 31 December 2025 ended with a surplus of £89,338, and increase of £11,699 from previous year (2024: £77,639). Total income in 2025 was £1,214,470 (2024: £1,167,781), whilst total expenditure was £1,118,432 (2024: £1,106,779).

Core provider membership income remained strong during the year, which reflects the value members place on sector representation and collective engagement. Supporter membership income decreased marginally compared with the previous year. Despite this small reduction, engagement with both existing and new partners increased significantly during the year. More than 10 white papers were published during the year covering a range of sector issues. Supporter partnerships continue to deliver practical financial benefits to members in areas including utilities, recruitment, insurance and consumables - whilst generated income for the charity. The annual conference again was a huge success, both operationally and financially, and remained a significant contributor to the charity's income.

The charity continues to maintain a disciplined approach to expenditure whilst ensuring appropriate investment in staffing, member services, and internal infrastructure. During the year, Care England continued to strengthen its presence across social media platforms and sector events, enabling increased engagement with providers and wider stakeholders.

Cash reserves at the end of the year remained strong at £1.48 million, consistent with the previous year. In addition, the charity held investment funds valued at £337,000 at 31 December 2025, reflecting an unrealised loss of £6,700 during the year.

The trustees consider the charity to remain in a financially stable position, with sufficient reserves and liquidity to support ongoing operations and future strategic objectives.

Business review

Care England continued to strengthen its position as the leading representative body for independent adult social care providers in England during a year of significant political, financial and operational challenge. The organisation expanded its influence across Government, Parliament, the media and the wider health and care system, while increasing the practical support and intelligence available to members.

The year saw substantial growth in parliamentary, policy and campaigning activity, with extensive engagement across DHSC, HM Treasury, NHS England, the Home Office, CQC, Skills for Care and parliamentarians in both Houses, as well as ministers, peers, APPGs and select committees across all major political parties.

A major focus was the financial impact of increases to Employer National Insurance Contributions and the National Living Wage. Care England developed detailed sector modelling, coordinated lobbying efforts and warned Government of risks to workforce retention, provider sustainability and continuity of care. The organisation also led national discussions on the Fair Pay Agreement and Employment Rights Bill, producing modelling on wage compression, frozen tax thresholds and employer costs, and arguing consistently that workforce reform must be properly funded and operationally deliverable.

Care England significantly expanded its evidence-led policy programme, producing white papers, briefings and consultation responses on hospital discharge, prevention, workforce reform, commissioning, Continuing Healthcare, regulatory reform, digital innovation and NHS integration, with several papers focused on reducing NHS pressure through better use of social care.

On commissioning, the organisation tracked local authority and ICB fee uplifts across England, challenging practices including capped uplifts, framework restrictions, below-cost placements and inconsistent fee-setting, and used court rulings on Care Act obligations to strengthen member awareness and support challenges to

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TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2025

unlawful commissioning decisions. On immigration, Care England engaged regularly with the Home Office, UKVI and DHSC, supporting providers facing compliance difficulties and helping hundreds of internationally recruited workers remain in employment.

A significant area of direct operational support was Care England's response to Continuing Healthcare payment delays following the transition to the NHS Shared Business Services platform. The organisation escalated concerns with senior DHSC and NHS England officials, coordinated intelligence gathering and helped bring national attention to an issue causing severe cashflow pressures for providers.

Care England maintained a constructive relationship with the CQC, contributing to discussions on inspection reform, co-production and reducing regulatory burden, and launched the SMART Care Intel platform, integrating CQC, Companies House, Charity Commission and Land Registry data into a single intelligence tool for members. Communications activity grew substantially, with extensive national, regional and trade media coverage secured, alongside a strong programme of conferences, roundtables and policy forums throughout the year.

Plans for Future Periods

A major priority for the coming year will be engagement with Baroness Casey's review into the future of adult social care, ensuring the provider perspective shapes both the review process and the national reform programme that follows, particularly on funding, workforce, commissioning, NHS integration and regulation. Care England will also continue engaging with Government on the Fair Pay Agreement, Employment Rights Bill, immigration policy, NHS reform and local government reorganisation, pressing for reforms that are evidence-led, properly funded and workable in practice.

The cumulative financial pressures on providers — rising employment costs, inadequate fee uplifts and a complex regulatory and immigration landscape — remain acute, and ensuring Government understands their scale will be a primary advocacy focus. At the same time, the Casey Review, NHS reform and the development of Integrated Care Systems present real opportunities to strengthen social care's voice across the wider health and care system. Care England remains committed to being a strong, credible and solutions-focused voice for providers, championing high-quality care that improves lives and strengthens communities across England.

Reserves Policy

It is the policy of the charity to hold reserves in its unrestricted fund, which have not been committed or designated for any particular purpose. The trustees have set aside these reserves in order to protect the future of the charity from any unforeseen variations in its future income streams as part of good financial management practice.

In light of increasing economic uncertainty and sector volatility affecting both the wider economy and the social care sector, the trustees have increased the minimum reserves from six to seven months of the average monthly unrestricted expenses over the last 2 years. For 2025, the required amount is £649,000, against £1,527,283 total unrestricted funds at 31 December 2025. The trustees will review this minimum amount required from time to time to ensure the level set is appropriate for the current climate of the charity and sector.

Whilst the Trustees consider the current level of reserves to be appropriate to maintain financial resilience, they are also mindful of the need to consider the future strategic use of surplus reserves to support sector initiatives, enhance member services and contribute to the ongoing development of the organisation. Reserves not immediately required for working capital purposes are held in higher interest-bearing deposit accounts and investment funds.

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For the year ended 31 December 2025

Risk Management

Care England maintains a robust approach to risk management and seeks to be risk aware rather than risk averse in pursuing its objectives. The trustees regularly review the principal risks and uncertainties facing the organisation and consider the effectiveness of the systems and controls established to mitigate those risks.

Risk management is embedded within the organisation's governance processes through regular trustee discussions, operational monitoring and engagement with members and stakeholders. The charity maintains a formal risk register which is reviewed and updated at each quarterly trustee meeting to ensure that emerging risks and sector developments are appropriately identified and managed.

The trustees consider financial sustainability to be a principal risk for the organisation. This risk is managed through regular monitoring of cash flow, reserves, debtors, creditors and budget performance to ensure that adequate working capital is maintained to support operational activities. The trustees also monitor membership trends, sector developments and wider economic conditions that may affect the charity and its members.

The organisation continues to review its operational plans and strategic priorities to ensure resources remain focused on the issues of greatest importance to members and the wider adult social care sector.

Board of Trustees

Care England is governed by a Board of Trustees, supported operationally by the Chief Executive and Executive team. The trustees meet regularly to review the strategic direction, performance and activities of the charity. Day-to-day management and implementation of the charity's strategy are delegated to the Chief Executive and Executive team.

The trustees are also the directors of the charitable company for the purposes of company law and are drawn from organisations within the charity's membership.

Trustees are appointed through an election process, with no more than seven trustees elected by the membership. The Board may also co-opt up to five additional trustees where specific skills, expertise or sector networks are considered beneficial to the charity and its objectives.

All trustees receive an induction into the organisation and are provided with information regarding their legal duties and responsibilities as charity trustees and company directors.

The trustees in office during the year ended 31 December 2025 are detailed below.

ALLEN, James Frank	National Care Group
BALMER, Joanne	Oakland Care Homes
BOXALL, Angela	Majesticare
BROWN, Aneurin	Hallmark Luxury Care Homes
BROWN, Russell	Shaw Healthcare (Group) Ltd
McCALL, Simon	Barchester Healthcare
ROLLIN, Jake	HC-One
SHAH, Vishal	Banyan Care Group

To ensure that the charity is as representative as possible of its entire membership, Care England maintains a Policy Board, a diverse group of representatives from its membership who meets quarterly and helps develop the organisation's policy agenda.

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Trustee indemnity provisions

The charity has an Office Combined Policy with Towergate Insurance for which a premium of £1,527 was paid for the year ended 31 December 2025. This included a cover for trustees against certain liability claims up to £250,000 in aggregate per annum.

Key Management Personnel

The pay and remuneration of the Key Personnel Management of the charity are reviewed following staff appraisals and include a benchmarking exercise against other similar roles in the sector. The charity considers Key Management Personnel to comprise the trustees, who receive no remuneration, the Chief Executive, Policy Manager and Finance Manager.

Fundraising

The charity does not undertake public fundraising activities and does not use professional fundraisers or commercial participators.

Related parties

The trustees are all directors of companies which are members of Care England. None of the trustees receive any benefit from this arrangement.

Trustees' responsibilities for the financial statements

The trustees (who are also directors of Care England for the purposes of company law) are responsible for preparing the Trustees' Annual 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 trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Tax status

The Association is a registered charity, number 296103 and thus is not liable to corporation tax.

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For the year ended 31 December 2025

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small company exemption

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the board and signed on its behalf by



Angela Boxall
Chair and Trustee

Date: 10th June 2026

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REPORT OF THE INDEPENDENT AUDITORS

For the year ended 31 December 2025

Opinion

We have audited the financial statements of Care England (the 'charity') for the year ended 31 December 2025, which comprise the Statement of Financial Activities, Balance sheet, cashflows, 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 Charities SORP (FRS 102) '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 (FRS 102).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 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 Charities Act 2011.

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 Auditors' 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 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 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.

REPORT OF THE INDEPENDENT AUDITORS

For the year ended 31 December 2025

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 Report of the trustees.

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out on page 6, the trustees 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 trustees determine 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 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 trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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 a Report of the auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identification and assessment of potential risks

In identifying and assessing potential risks related to irregularities in identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we conducted:

- Meetings with those charged with governance;
- Enquiries of management, including obtaining and reviewing supporting documentation, concerning the charity's material policies and procedures relating to: identifying, evaluating and complying with laws and regulations; whether they were aware of any instances of non-compliance relating to the detecting and responding to the risks of fraud; whether they have knowledge of any actual, suspected or alleged fraud; and the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

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REPORT OF THE INDEPENDENT AUDITORS

For the year ended 31 December 2025

- Our reviews of the charity's remuneration policies, and key drivers for remuneration;
- Our assessment of the influence of public officials over the operations of the charity including any material transactions with related parties and key individuals; and
- Discussions among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. The engagement team includes the engagement partner and staff who have experience of working with companies in the same sector as the charity, and this experience was relevant to the discussion about where fraud risks may arise.

Risks arising from legal and regulatory frameworks

We are also required to perform specific procedures to respond to the risk of management override. We also obtained an understanding of the legal and regulatory frameworks in which the charity operates, focusing on provisions of those areas that had a direct effect on the determination of material amounts and disclosures in the financial statements.

We did not identify any material audit matters related to the potential risk of fraud or non-compliance with laws and regulations from our work:

- Reviewing management override of controls;
- Testing the appropriateness of journal entries and other accounting adjustments
- Assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and
- Evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

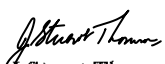
We also communicated our assessment of the relevant laws and regulations and potential fraud risks to all engagement team members including internal specialists and significant component audit teams and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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 regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. 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 for the audit of the financial statements is located on the Financial Reporting Council's website at 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 charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.


Stuart Thomson MA CA FCT MCSI (Senior Statutory Auditor)
for and on behalf of Johnsons, Chartered Accountants
Statutory Auditor
1-2 Craven Road
Ealing, London
W5 2UA

Date:10 June 2026.....

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STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND
EXPENDITURE ACCOUNT)

For the year ended 31 December 2025

		2025 £	2024 £
<u>Income from:</u>	Notes		
Charitable activities	3	1,104,354	1,032,418
Investments	4	47,645	81,518
Other trading activities	5	62,472	53,845
Total income		1,214,471	1,167,781
<u>Expenditure on:</u>			
Charitable activities	6	(1,109,475)	(1,096,983)
Raising funds		(8,957)	(9,796)
Total expenditure		(1,118,432)	(1,106,779)
Unrealised gain/(loss) on investments	7	(6,701)	16,638
Net income		89,338	77,639
Fund balances as at 1 January		1,437,945	1,360,306
Fund balances as at 31 December		1,527,283	1,437,945

There was no restricted income in the year. All funds are unrestricted funds.

There were no recognised gains or losses other than those disclosed in the SOFA for the financial year.

The accompanying accounting policies and notes on pages 14 to 23 form an integral part of these financial statements. All income and expenditure derive from continuing activities.

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STATEMENT OF FINANCIAL POSITION

For the year ended 31 December 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed Assets					
Tangible Assets	12	17,734		29,352	
Fixed Asset Investment	13	<u>337,009</u>		-	
			354,743		29,352
Current Assets					
Debtors	14	262,329		194,013	
Short-term investments		1,169,084		1,325,598	
Cash at bank and in hand	21	<u>319,104</u>		<u>500,206</u>	
		1,750,517		2,019,817	
Creditors: Amount falling due within one year	15	<u>(561,977)</u>		<u>(600,024)</u>	
Net current assets			<u>1,188,540</u>		<u>1,419,793</u>
Total assets less current liabilities			1,543,283		1,449,145
Provision for liabilities	17		(16,000)		(11,200)
Net Assets			<u>1,527,283</u>		<u>1,437,945</u>
Represented by:					
Unrestricted Funds			1,527,283		1,437,945
Restricted Funds			-		-
Total Funds	18		<u>1,527,283</u>		<u>1,437,945</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The financial statements were approved by the Board of Directors and authorised for issue on the ...10th June 2026... and signed on its behalf by:


Vishal Shah
Trustee

Company registration number 02082270

The accompanying accounting policies and notes on pages 14 to 23 form an integral part of these financial statements.

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STATEMENT OF CASH FLOWS

For the year ended 31 December 2025

	Note	2025 £	2024 £
Cash flows from operating activities:			
Net cash provided by operating activities	20	(22,977)	127,573
Cash flows from investing activities:			
Investment income		31,233	81,518
Purchase of tangible fixed assets		(2,162)	(8,105)
Net cash provided by investing activities		29,072	73,413
Change in cash and cash equivalents in the reporting period		6,094	200,986
Cash and cash equivalents as 1 January		1,825,804	1,624,818
Non-cash transfer of investment	21	(343,710)	-
Cash and cash equivalents as 31 December	21	1,488,188	1,825,804

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

1. ACCOUNTING POLICIES

1.1 Accounting convention

Care England is a charitable company, limited by guarantee, incorporated in England and Wales. Its registered office is detailed on Page 1. The financial statements are prepared in sterling, the functional and presentational currency, rounded to the nearest £1.

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Going Concern

There are no material uncertainties relating to the ability of the charity to continue for the foreseeable future. The trustees have considered the level of funds held and the expected income and expenditure for 12 months from the date of approval of the financial statements. The budget reflects a sufficient level of reserves for the charity to continue as a going concern.

The charity is a company limited by guarantee. The members of the charity are the trustees named on page 5. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Public Benefit Entity

The charity constitutes a public benefit entity as defined by FRS102.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Income and expended resources

Income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably. Subscriptions received in advance are included within deferred income in creditors.

Restricted and unrestricted income and expenses are charged directly to its activity if it is directly and wholly identifiable to the activity, otherwise general overheads are allocated across the headings based on the charity's time spent on each activity and at following apportionment,

Cost of raising funds	5%
Cost of activities in furtherance of charity's objectives	95% (further expended below)

Unless directly identifiable to an activity, resources expended in furtherance of the charity's objectives are further analysed into the following activities:

Direct support to members	60%
Conference /Events	5%
Lobbying/Campaigning & Media Representation	35%

These activities are closely interlinked therefore only the best estimate of the time the charity puts into these activities is used for allocating the resources expended.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

The charity provides a range of support to its members including policy analysis and dissemination of information and access to executives' advice. Members have also access to certain support helplines as provided by the charity's commercial partners.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the heading of 'expenditure on charitable activities' and includes all costs incurred on furthering the objects of the charity.

Governance costs are those incurred in connection with the compliance with constitutional and statutory requirements.

1.3 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold improvement	- straight line over the length of lease
Computer equipment	- 3 years, straight line basis
Furniture	- 3 years, straight line basis

1.4 Fund Structure

All of the charity's funds, unless otherwise specified, are unrestricted and expendable at the discretion of the trustees in the furtherance of the objects of the charity.

1.5 Contribution to pension funds

The company makes the minimum contribution under the auto-enrolment scheme for all eligible employees who opted in. The pension costs charged against income represent the amount of the contributions payable to the schemes in respect of the accounting period. The assets of the schemes are held separately from those of the charity.

1.6 Cash at bank and in hand

Cash at bank and in hand includes cash deposited in banks.

1.7 Short-term investments

Short-term investments include listed investments or deposits with no maturity date or with maturity date of 12 months or less from the date of acquisition or opening of the deposit or similar account and are included at a market valuation at the balance sheet date. Investments or deposits intended to be held for more than 12 months are considered investment assets.

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

1.8 Operating Leases

Rentals payable under operating leases are charged to the Statement of Financial Activities over the lease period on a straight-line basis.

1.9 Financial Instruments

The Charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the Charity and their measurement bases are as follows:

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 13. Prepayments are not financial instruments. Cash at bank and short-term liquid investments are classified as basic financial instruments and is measured at face value.

Financial liabilities - accruals and other creditors are financial instruments and are measured at amortised cost as detailed in Note 14 and taxation and National Insurance are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

1.10 Debtors and creditors receivable / payable within one year

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

Creditors are recognised when the Charity has a present legal or constructive obligation resulting from a past event and the settlement is expected to result in an outflow of economic benefits.

1.11 Provisions

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.12 VAT

The charity became registered for VAT during the year. Income and expenditure are shown net of recoverable VAT. Irrecoverable VAT is charged as an expense against the activity for which expenditure arose. VAT recoverable is offset against VAT liabilities and presented on a net basis in the balance sheet. The charity applies the partial exemption method in determining recoverable VAT where applicable.

The change in VAT position means certain income and expenditure categories are not directly comparable with the prior year.

2. JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The judgement and key assumptions concerning estimation uncertainty at the reporting date relate only to depreciation of fixed assets and the recoverability of debtors. The trustees consider that there is no material risk in relation to material adjustments to carrying values within the next financial year.

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

3. INCOME FROM CHARITABLE ACTIVITIES

Unrestricted Funds

Incoming resources from activities in furtherance of charity's objectives includes the following,

	2025	2024
	£	£
Subscriptions	951,323	910,793
Conference and other activities	153,032	121,625
Other Income	110,116	135,362
	<u>1,214,471</u>	<u>1,167,780</u>

4. OTHER INCOME - INVESTMENTS

Incoming resources from investment income of £47,645 (2024: £81,518) represents interest on bank balances.

5. OTHER INCOME - OTHER TRADING ACTIVITIES

Income from other trading activities includes income of £51,580 (2024: £43,845) received from brokering of commercial deals and circulation of suppliers' product information to members.

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	2025	2024
	£	£
Direct Support to Members	795,146	818,486
Conference/events	116,236	125,334
Campaigning/Lobbying/ Media Representation	198,093	153,163
Total Charitable Activities	<u>1,109,475</u>	<u>1,096,983</u>

7. UNREALISED GAIN/(LOSS) ON INVESTMENTS

The value of the listed investments held at CCLA Investment Fund valued at £337,009 (2024: £343,710) gave rise to an unrealised loss of £6,701 as of 31 December 2025 (2024: unrealised gain £16,638).

8. GOVERNANCE COST

	2025	2024
	£	£
Auditors remuneration - audit	13,200	14,430
Auditors remuneration -- other services	4,044	-

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

9. EMPLOYEES

Staff costs during the year were as follows,

	2025	2024
	<u>£</u>	<u>£</u>
Wages and salaries	598,949	562,214
National Insurance contribution	68,803	59,471
Pension costs	13,317	8,320
	<u>681,069</u>	<u>630,005</u>

Included within Wages and salaries are temporary staff costs of £9,369 (2024: £13,543). The average number of employees during the year was as follows,

	2025	2024
	<u>Number</u>	<u>Number</u>
Office and management	<u>12</u>	<u>12</u>

No emoluments or expenses were paid or waived by the trustees in the year (2024: none).

Number of employees receiving annual emoluments in excess of £60,000:

	2025	2024
	<u>Number</u>	<u>Number</u> (re-stated)
£60,000 to £69,999	1	1
£70,000 to £79,999		
£160,000 to £169,999	1	
£170,000 to £179,999		1

Key Management Personnel Compensation

The pay and remuneration of the Key Personnel Management of the charity are reviewed from time to time. The pay is benchmarked against other similar roles in the sector. The Key Management Personnel Compensation including employer National Insurance and pension contribution paid in the year was £313,589 (2024: £264,128). The charity considers Key Management Personnel to comprise the trustees, who receive no remuneration, the Chief Executive, Policy Manager and Finance Manager.

10. NET INCOMING RESOURCES

	2025	2024
	<u>£</u>	<u>£</u>
Net incoming resources are stated after charging		
Auditors remuneration for audit of the accounts	13,200	14,430
Auditors remuneration for other services	5,912	3,081
Depreciation	13,780	14,378
Operating lease - property	41,128	41,657
Operating lease - others	6,876	9,682

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

11. TAXATION

The charity is a registered charity (number 296103) and is therefore not liable to corporation tax.

The charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporate tax purposes.

12. TANGIBLE FIXED ASSETS

	Leasehold Improvements	Furniture	Computer Equipment £	Total £
Cost				
At 1 January 2025	27,931	6,329	23,433	57,693
Additions	-	-	2,162	2,162
Fully depreciated assets	-	-	(2,815)	(2,815)
At 31 December 2025	<u>27,931</u>	<u>6,329</u>	<u>22,780</u>	<u>57,040</u>
Depreciation				
At 1 January 2025	12,010	4,834	11,497	28,341
Charge for the year	5,586	1,495	6,699	13,780
Fully depreciated assets	-	-	(2,815)	(2,815)
At 31 December 2025	<u>17,596</u>	<u>6,329</u>	<u>15,381</u>	<u>39,306</u>
Net book value				
At 31 December 2025	<u>10,335</u>	=	<u>7,399</u>	<u>17,734</u>
Net book value				
At 31 December 2024	<u>15,921</u>	<u>1,495</u>	<u>11,936</u>	<u>29,352</u>

Included within tangible fixed assets are computer equipment with an original cost of £7,159 and furniture with an original cost of £6,329 which are fully depreciated but remain in use at the reporting date.

13. FIXED ASSET INVESTMENT

During the year, an investment previously classified as a short-term investment has been transferred to fixed asset investment. The transfer reflects the intention to hold the investment long-term.

The investment had a carrying value of £337,009 at 31 December 2025 (2024: £343,710) and is included within fixed asset investments in the current year balance sheet.

Opening balance	£ 0
Transfer from short-term investment	343,710
Less: fair value loss recognised during the year	<u>(6,701)</u>
Closing balance	<u>337,009</u>

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

14. DEBTORS

	2025	2024
	£	£
Trade debtors	136,371	86,532
Prepayments and accrued income	35,542	45,440
Vat Receivables	-	1,884
Other debtors	90,416	60,157
	<u>262,329</u>	<u>194,013</u>

Other debtors include deposit for leased property of £23,280 (2024: £23,280) due after more than one year.

15. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accruals and deferred income	496,350	536,618
Taxation and National Insurance	25,267	28,838
VAT payable	27,628	32,525
Other creditors	12,732	2,043
	<u>561,977</u>	<u>600,024</u>

The pension liability at 31 December 2025 is £2,404 (2024: £1,676) with pension cost for the year at £13,317 (2024: £8,320).

16. DEFERRED INCOME

	2025	2024
	£	£
Balance brought forward	475,338	433,509
Release to income during the year	(475,338)	(433,509)
Subscriptions income raised in advance in this year and not paid	131,217	43,728
Subscriptions in advance received in this year	309,143	366,532
Other income raised in advance in this year	3,397	65,078
	<u>443,757</u>	<u>475,338</u>

17. PROVISIONS FOR LIABILITIES

Property provision

	2025	2024
	£	£
As at 1 st January 2025	11,200	6,400
Discharge for the year	-	-
Addition for the year	4,800	4,800
As at 31 st December 2025	<u>16,000</u>	<u>11,200</u>

The property provision reflects the recognition of the trustees' best estimate of a dilapidation liability on a property leased to September 2027.

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

18. STATEMENT OF FUNDS

Statement of Funds – current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
Unrestricted Funds	1,437,945	1,214,471	(1,125,133)	1,527,283
Restricted Funds	-	-	-	-
Total Funds	1,437,945	1,214,471	(1,125,133)	1,527,283

Statement of Funds – prior year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
Unrestricted Funds	1,351,640	1,184,418	(1,098,113)	1,437,945
Restricted Funds				
Event Care Home Open Day	8,666	-	(8,666)	-
Total Restricted Funds	8,666	-	(8,666)	-
Total Funds	1,360,306	1,184,418	(1,106,779)	1,437,945

Analysis of Assets between Funds

	2025 £	2024 £
	Unrestricted Funds	Total Funds
Tangible Fixed Assets	354,743	29,352
Cash at balance and in hand	1,488,188	1,825,804
Debtors	262,329	194,013
Creditors	(561,977)	(600,024)
Provision for liabilities	(16,000)	(11,200)
Total	1,527,283	1,437,945

A deposit valued at £337,009 (2024: £343,710) has been transferred from a short-term deposit to a fixed asset investment. The transfer reflects the intended use and holding period of the investment portfolio and does not impact the charity's net assets or net movement in funds.

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

19. STATEMENT OF CHANGE IN RESOURCES APPLIED FOR FIXED ASSETS FOR THE CHARITY USE

	2025 £	2024 £
Net movement in unrestricted funds for the year	89,338	76,305
Resources used for net acquisition of tangible fixed assets	(2,162)	(8,105)
Net movement in unrestricted funds available for future activities	<u>87,176</u>	<u>68,200</u>

20. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net movement in funds for the reporting period (as per the statement of financial activities)	89,338	77,639
Depreciation charges	13,780	14,378
Provision for dilapidation	4,800	4,800
Interest from investment	(47,645)	(81,518)
Unrealised (gain)/loss	6,701	-
(Increase)/Decrease in debtors	(53,788)	26,028
Increase/(Decrease) in creditors	(36,163)	86,246
Net cash provided by/(used in) operating activities	<u>(22,977)</u>	<u>127,573</u>

21. ANALYSIS OF CASH AND CASH EQUIVALENTS INCLUDING NET DEBT

Analysis of Net Cash

	At 1 January 2025 £	Cash flows £	Non-cash changes £	At 31 December 2025 £
Short term investments	1,325,598	187,196	(343,710)	1,169,084
Cash and cash equivalents	500,206	(181,102)	-	319,104
Total net cash	<u>1,825,804</u>	<u>6,094</u>	<u>(343,710)</u>	<u>1,488,188</u>

Non-cash changes reflect the transfer of a deposit to fixed asset investment.

22. CONTINGENT LIABILITIES

There were no contingent liabilities at 31 December 2025 or 31 December 2024.

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

23. LEASING COMMITMENT

At the balance sheet date, the company had commitments under non-cancellable operating leases as follows.

Operating leases which expire:	2025	2024
	£	£
Within one year	47,361	52,174
Between two to five years	32,980	80,341
	<u>80,341</u>	<u>132,515</u>

The operating lease cost during the year was £48,005 (2024: £47,240)

24. CAPITAL COMMITMENTS

There were no capital commitments at 31 December 2025 or 31 December 2024.

25. RELATED PARTIES

Care England is a membership organisation. All of the trustees of Care England are directors, trustees or staff of companies and associations that are members of Care England. Owing to the nature of the operations of Care England, and the trustees being drawn from the organisations that are members of Care England, it is inevitable that transactions take place between Care England and organisations in which trustees have an interest. All transactions between the various organisations and Care England are at arm's length and are on the same basis for all members. None of the trustees of Care England or the companies and associations that they represent receives any benefit from these arrangements.

There are no other related party transactions in the reporting period or previous period that require disclosure.

CARE ENGLAND

England & Wales - Charity number 296103

Accounts

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

For the year ended 31 December 2024

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CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

CHAIR	Angela Boxall
VICE-CHAIR	Mike Parsons, BA MBA DBA
TREASURER	Vishal Shah, BSc (Hons), CFA
COMPANY SECRETARY and CHIEF EXECUTIVE	Professor Martin Green OBE, FIAM FRSA FInstLM FIPSM
DIRECTORS	Information on page 5
REGISTERED AND PRINCIPAL ADMINISTRATIVE OFFICE	2 nd Floor 2 Devonshire Square London EC2M 4UJ
AUDITOR	Johnsons Chartered Accountant 1-2 Craven Road, Ealing London W5 2UA
REGISTRATION NUMBERS	Company number 02082270 Charity number 296103

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2024

The Trustees of the charity, whose organisation they represent are members of the Company, and directors for the purpose of company law, present their statutory report together with the accounts of Care England for the year ended 31 December 2024. The charity has opted to prepare its accounts using the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and follow the Charities SORP (FRS 102).

Structure and Governance

Care England is a registered charity (number 296103), incorporated under the Companies Act, being a company limited by guarantee not having share capital.

The charity was incorporated on 9 December 1986 and registered as a charity on 16 February 1987. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute to an amount not exceeding £1.

Care England's mission is to ensure that social and health care in the independent sector can be promoted and protected.

Principal Activities

The Association represents the interests of a substantial percentage of the operators of a wide range of adult social care services in England providing social care and health services in all settings. It aims to be the leading national voice in positioning the adult social care sector at the centre of the national policy and improvement agenda, and to ensure that service users receive quality services which are individually focussed.

Annual Review

Objects of the Charity

The objective of the charity is to promote and protect the standards of social care within the independent sector.

In setting our objectives and planning our activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

It is Care England's intention to ensure that we pursue our primary purpose of supporting quality in the care sector. Policy development and implementation, appropriate funding and intelligent regulation are the key elements of the work streams that we are engaged in to deliver this overall objective. We are also engaged in a process of ensuring a balanced budget and developing activities which should ensure the long-term financial survival and stability of the organisation.

As a membership organisation, we recognise that the retention and expansion of membership is one of our primary functions and we have developed a range of membership benefits which are designed to be attractive to the sector and stimulate recruitment. The objectives of the Association are to maintain its position as the largest representative body, to continue to expand our membership and to support a thriving independent sector.

Care England works in a collaborative and partnership-based way and has a number of key stakeholders in both central and local government, the Department of Health and Social Care (DHSC) and with the regulatory body, Care Quality Commission (CQC).

TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2024

Financial and Operational Review

The financial year ending 31 December 2024 ended with a surplus of £77,639 – more than double from the previous year (2023: £27,808). Total income in 2024 was £1,167,780 (2023: £996,738), whilst total expenditure was £1,106,779 (2023: £1,004,936).

In the year 2024, Care England invested more resources into recruiting and retaining members. The expanded membership team not only enable us to better support our members but also strengthen our presence at external events. Coupled with increased social media activity, this has significantly improved our visibility and allowed us to engage with more providers to showcase our work. We also recognised that members were facing, and will continue to face, increasing financial pressures in the coming year, and we need to demonstrate the worth of membership. Besides delivering quality support, we also increased our engagements with supporter members to bring products and services that delivers tangible benefits to members as well as the wider sector. We made conscious efforts to add value to our membership, and these have helped maintain membership levels in the year.

To support the efficient delivery of our objectives, we continued to invest in our CRM system and will continue to boost the use of technologies in coming years. As our activity grows, we recognised the importance of safeguarding our data and operations by investing in tools and services that minimise the risk of cyber-attacks.

Business review

This has been an extremely challenging year for the care sector, marked by the arrival of a new government and a series of significant policy changes that have had a real impact on Care England members. The Chancellor's Autumn Budget introduced substantial increases in employers' National Insurance contributions, which materially affected the cost of delivering care. The Government also implemented changes to the overseas visa scheme, making it more difficult to recruit staff.

In response to these developments and the announcement that Baroness Louise Casey would lead a review to establish a National Care Service, Care England has worked hard to engage with the new government and provide detailed information on the impact of these changes. Consistent with our approach of offering workable solutions to all stakeholders, we have proposed a range of options to the Government. Our core policy and analytical work this year has focused on the financial viability of the care sector and identifying ways the Government can support a long-term, sustainable future.

Alongside this advocacy, we have developed a range of practical services designed to help our members reduce costs and improve efficiency. At a time when members face financial challenges, we recognised this is an equally important aspect of their membership, for example MINT, our smart database and energy tenders are some of the initiatives that made a positive impact on members. A key highlight will be the launch of our SMART intelligence system, which consolidates a wide array of data and provides real-time insights to significantly improve operational efficiency for care providers.

All Care England's work is structured around four key strategic priorities: sustainable funding, workforce, proportionate regulation, and innovation, technology, and development. This year, our efforts have largely concentrated on funding and proportionate regulation. We have worked closely with the Care Quality Commission, which is undergoing a period of significant transformation. The rise of artificial intelligence has also opened up several opportunities for the care sector. Care England has actively supported the responsible and ethical adoption of this technology within social care supporting people. We have supported organisations such as Carebrain who are developing a system that uses artificial intelligence and handheld technology to give care staff direct access to individual care plans and a range of resources that will help them deliver their primary role of supporting people with complex needs. Care England is also working with TSA to give advice on how to deploy technology in care services.

TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2024

Our annual conference in March was well received by members and stakeholders alike. Building on its success, the event has firmly established itself as a key fixture in the social care calendar. We have also welcomed new members to the association, with notable growth in services for working-age adults and an increase in small- to medium-sized providers. To address the specific challenges of delivering care for working-age adults, we established the Working Age Adults Board this year, ensuring closer alignment with the issues facing these services.

Looking ahead, our priorities will include preparing the sector for the Government's Employment Rights Bill and the Fair Pay Agreement—both of which will have major implications for social care providers. We will also focus on the ongoing reorganisation across Local Government and Integrated Care Boards, aiming to inform these new structures of the needs of social care and facilitate direct engagement between our members and commissioners. Our work with Baroness Casey's commission will continue as we help shape the future of the National Care Service and advocate for a long-term vision for social care.

Reserves Policy

It is the policy of the charity to hold reserves in its unrestricted fund, which have not been committed or designated for any particular purpose. The trustees have set aside these reserves in order to protect the future of the charity from any unforeseen variations in its future income streams as part of good financial management practice. The Covid pandemic proved the need to hold reserves, so that we could continue to deliver services to our members at times of crisis. The fact that the budget went into deficit in the two years following Covid, underlined the importance of an appropriate reserve to meet unforeseen needs.

The minimum reserves required is six months of the average monthly unrestricted expenses over the last 2 years. For 2024, this amounted to £522,558. At 31 December 2024, the amount of these reserves in the unrestricted fund amounted to £ 1,437,945 (restated 2023: £1,360,306). The management will review this minimum amount required from time to time to ensure the level set is appropriate for the current climate of the charity and sector. The amount of surplus in the restricted funds held at the beginning of the year was spent on supporting a care home event, for which the fund was originally intended.

Reserves not immediately required for working capital are placed in interest-bearing deposit accounts, as well as investments in bonds. Any surplus of funds may also be used to undertake projects identified as bringing benefits to members.

Risk Management

In common with all organisations, Care England has a robust approach to managing risk and an objective to be risk aware rather than risk averse. Discussion at board meetings and intelligence from our membership and trustees enables us to understand the potential threats and risks and put in place mitigating actions to reduce them. The trustees' quarterly meeting includes reviews of the principal risks and uncertainties that the charity faces. The trustees consider that financial stability is the major financial risk and manage the risk through regular reviews of liquid funds, debtors and creditors, to ensure adequate working capital is available for all operational areas. Plans and actions are always in constant review to ensure we remain focus on the issues that impact members the most (as identified above).

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2024

Board of Trustees

As defined in the Articles of Association, the charity is governed by a Board of Trustees supported by the Chief Executive, Vice Chair and Executive team. The trustees meet regularly and review all aspects of the charity's work, including day-to-day operations which are delegated to the Executive team for implementation of the strategies. The Trustees, through the companies they work with who are members of the charity, are also the directors of the company.

Trustees are elected through an election process and not more than seven trustees are elected this way. Co-options of people with particular skills or network that can help the charity pursue its primary goals can be agreed by the elected board. No more than five trustees may be elected this way. Trustees are inducted into the organisation and are given clear written information about their roles and responsibilities. All Trustees receive training in Board responsibilities and legal framework, through Charity Commission Updates and other sources, in discussion of the vision, risk and the strategic plan.

The trustees in office during the year ended 31 December 2024 are detailed below.

ALLEN, James Frank	National Care Group
BALMER, Joanne	Oakland Care Homes
BOXALL, Angela	Majesticare
BROWN, Aneurin	Hallmark Luxury Care Homes
BROWN, Russell	Shaw Healthcare (Group) Ltd
McCALL, Simon	Barchester Healthcare
ROLLIN, Jake	HC-One
SHAH, Vishal	Banyan Care Group

To ensure that the charity is as representative as possible of its entire membership, Care England maintains a Policy Board, a diverse group of representatives from its membership who meets quarterly and helps develop the organisation's policy agenda.

Trustee indemnity provisions

The charity has an Office Combined Policy with Towergate Insurance for which a premium of £1,475 was paid for the year ended 31 December 2024. This included a cover for Trustees against certain liability claims up to £250,000 in aggregate per annum.

Key Management Personnel

The pay and remuneration of the Key Personnel Management of the charity are reviewed following staff appraisals and include a benchmarking exercise against other similar roles in the sector. The charity considers Key Management Personnel to comprise the trustees, who receive no remuneration, the Chief Executive, Policy Manager and Finance Manager.

Fundraising

No fundraising by external consultants is undertaken by the charity. All fundraising by the charity is monitored by the trustees.

Related parties

The trustees are all directors of companies which are members of Care England. None of the trustees receive any benefit from this arrangement.

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2024

Trustees' responsibilities for the financial statements

The trustees (who are also directors of Care England for the purposes of company law) are responsible for preparing the Trustees' Annual 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 trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Tax status

The Association is a registered charity, number 296103 and thus is not liable to corporation tax.

Small company exemption

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the board and signed on its behalf by



Angela Boxall
Chair and Trustee

Date: 11/09/25

REPORT OF THE INDEPENDENT AUDITORS

For the year ended 31 December 2024

Opinion

We have audited the financial statements of Care England (the 'charity') for the year ended 31 December 2024, which comprise the Statement of Financial Activities, Balance sheet, cashflows, 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 Charities SORP (FRS 102) '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 (FRS 102).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 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 Charities Act 2011.

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 Auditors' 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 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 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.

REPORT OF THE INDEPENDENT AUDITORS

For the year ended 31 December 2024

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 Report of the trustees.

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out on page 6, the trustees 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 trustees determine 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 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 trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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 a Report of the auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identification and assessment of potential risks

In identifying and assessing potential risks related to irregularities in identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we conducted:

- Meetings with those charged with governance;
- Enquiries of management, including obtaining and reviewing supporting documentation, concerning the charity's material policies and procedures relating to: identifying, evaluating and complying with laws and regulations; whether they were aware of any instances of non-compliance relating to the detecting and responding to the risks of fraud; whether they have knowledge of any actual, suspected or alleged fraud; and the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

REPORT OF THE INDEPENDENT AUDITORS

For the year ended 31 December 2024

- Our reviews of the charity's remuneration policies, and key drivers for remuneration;
- Our assessment of the influence of public officials over the operations of the charity including any material transactions with related parties and key individuals; and
- Discussions among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. The engagement team includes the engagement partner and staff who have experience of working with companies in the same sector as the charity, and this experience was relevant to the discussion about where fraud risks may arise.

Risks arising from legal and regulatory frameworks

We are also required to perform specific procedures to respond to the risk of management override. We also obtained an understanding of the legal and regulatory frameworks in which the charity operates, focusing on provisions of those areas that had a direct effect on the determination of material amounts and disclosures in the financial statements.

We did not identify any material audit matters related to the potential risk of fraud or non-compliance with laws and regulations from our work:

- Reviewing management override of controls;
- Testing the appropriateness of journal entries and other accounting adjustments
- Assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and
- Evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated our assessment of the relevant laws and regulations and potential fraud risks to all engagement team members including internal specialists and significant component audit teams and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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 regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. 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 for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matter

The financial statements of the Company for the year-ended 31 December 2023, were unaudited.

Use of our report


This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE INDEPENDENT AUDITORS

For the year ended 31 December 2024

J Stuart Thomson MA CA FCT MCSI (Senior Statutory Auditor)
for and on behalf of Johnsons, Chartered Accountants
Statutory Auditor
1-2 Craven Road
Ealing
London
W5 2UA



Date: 12/9/2025

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

For the year ended 31 December 2024

	Notes	2024 £ Restricted funds	2024 £ Unrestricted funds	2024 £ Total Funds	2023 £ Total Funds (Restated)
<u>Income from:</u>					
Charitable activities	3	-	1,032,418	1,032,418	967,552
Investments	4	-	81,518	81,518	15,269
Other trading activities	5	-	53,845	53,845	13,917
Total income		-	1,167,781	1,167,781	996,738
<u>Expenditure on:</u>					
Charitable activities	6	(8,666)	(1,088,317)	(1,096,983)	(999,042)
Raising funds		-	(9,796)	(9,796)	(5,894)
Total expenditure		(8,666)	(1,098,113)	(1,106,779)	(1,004,936)
Unrealised gain/(loss) on investments	7	-	16,638	16,638	36,006
Net income		(8,666)	86,305	77,639	27,808
Fund balances as at 1 January		8,666	1,351,640	1,360,306	1,332,498
Fund balances as at 31 December		-	1,437,945	1,437,945	1,360,306

There were no recognised gains or losses other than those disclosed in the SOFA for the financial year.

The accompanying accounting policies and notes on pages 14 to 23 form an integral part of these financial statements. All income and expenditure derive from continuing activities.

CARE ENGLAND
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STATEMENT OF FINANCIAL POSITION

For the year ended 31 December 2024

	Note	2024 £	2024 £	2023 £ (Restated)	2023 £ (Restated)
Fixed Assets					
Tangible Assets	12		29,352		35,625
Current Assets					
Debtors	13	194,013		220,042	
Short-term investments		1,325,598		1,253,410	
Cash at bank and in hand	20	500,206		371,408	
		<u>2,019,817</u>		<u>1,844,860</u>	
Creditors: Amount falling due within one year	14	<u>(600,024)</u>		<u>(513,779)</u>	
Net current assets			<u>1,419,793</u>		<u>1,331,081</u>
Total assets less current liabilities			<u>1,449,145</u>		<u>1,366,706</u>
Provision for liabilities	16		<u>(11,200)</u>		<u>(6,400)</u>
Net Assets			<u>1,437,945</u>		<u>1,360,306</u>
Represented by:					
Unrestricted Funds			1,437,945		1,351,640
Restricted Funds			-		8,666
Total Funds	17		<u>1,437,945</u>		<u>1,360,306</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The financial statements were approved by the Board of Directors and authorised for issue on the 11.19.2025 and signed on its behalf by:



Vishal Shah
Trustee

Company registration number 02082270

The accompanying accounting policies and notes on pages 14 to 23 form an integral part of these financial statements.

CARE ENGLAND
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STATEMENT OF CASH FLOWS

For the year ended 31 December 2024

	Note	2024 £ Restricted funds	2024 £ Unrestricted funds	2024 £ Total Funds	2023 £ Total Funds
Cash flows from operating activities:					
Net cash provided by operating activities	19	(8,666)	136,239	127,573	43,178
Cash flows from investing activities:					
Investment income		-	81,518	81,518	15,269
Purchase of tangible fixed assets		-	(8,105)	(8,105)	(5,354)
Net cash provided by investing activities		-	73,413	73,413	9,915
Change in cash and cash equivalents in the reporting period		(8,666)	209,652	200,986	53,093
Cash and cash equivalents as 1 January		8,666	1,616,152	1,624,818	1,571,725
Cash and cash equivalents as 31 December	20	-	1,825,804	1,825,804	1,624,818

CARE ENGLAND
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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

1. ACCOUNTING POLICIES

1.1 Accounting convention

Care England is a charitable company, limited by guarantee, incorporated in England and Wales. Its registered office is detailed on Page 1. The financial statements are prepared in sterling, the functional and presentational currency, rounded to the nearest £1.

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Going Concern

There are no material uncertainties relating to the ability of the charity to continue for the foreseeable future. The trustees have considered the level of funds held and the expected income and expenditure for 12 months from the date of approval of the financial statements. The budget reflects a sufficient level of reserves for the charity to continue as a going concern.

The charity is a company limited by guarantee. The members of the charity are the trustees named on page 5. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Public Benefit Entity

The charity constitutes a public benefit entity as defined by FRS102.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Income and expended resources

Income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably. Subscriptions received in advance are included within deferred income in creditors.

Grants Receivable

Performance-related grants are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance of its recognition, it is deferred and included in creditors under deferred income.

Restricted and unrestricted income and expenses are charged directly to its activity if it is directly and wholly identifiable to the activity, otherwise general overheads are allocated across the headings based on the charity's time spent on each activity and at following apportionment,

Cost of raising funds	5%
Cost of activities in furtherance of charity's objectives	95% (see note below)

Unless directly identifiable to an activity, resources expended in furtherance of the charity's objectives are further analysed into the following activities:

Direct support to members	60%
Conference /Events	5%
Lobbying/Campaigning & Media Representation	35%

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

These activities are closely interlinked therefore only the best estimate of the time the charity puts into these activities is used for allocating the resources expended.

The charity provides a range of support to its members including policy analysis and dissemination of information and access to executives' advice. Members have also access to certain support helplines as provided by the charity's commercial partners.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the heading of 'expenditure on charitable activities' and includes all costs incurred on furthering the objects of the charity.

Governance costs are those incurred in connection with the compliance with constitutional and statutory requirements.

1.3 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold improvement	- straight line over the length of lease
Computer equipment	- 3 years, straight line basis
Furniture	- 3 years, straight line basis

1.4 Fund Structure

All of the charity's funds, unless otherwise specified, are unrestricted and expendable at the discretion of the trustees in the furtherance of the objects of the charity.

Restricted funds are subject to restrictions imposed by the donors or the purpose of the funds.

1.5 Contribution to pension funds

The company makes the minimum contribution under the auto-enrolment scheme for all eligible employees who opted in. The pension costs charged against income represent the amount of the contributions payable to the schemes in respect of the accounting period. The assets of the schemes are held separately from those of the charity.

1.6 Cash at bank and in hand

Cash at bank and in hand includes cash deposited in banks.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

1.7 Short-term investments

Short-term investments include listed investments or deposits with no maturity date or with maturity date of 12 months or less from the date of acquisition or opening of the deposit or similar account and are included at a market valuation at the balance sheet date.

1.8 Operating Leases

Rentals payable under operating leases are charged to the Statement of Financial Activities over the lease period on a straight-line basis.

1.9 Financial Instruments

The Charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the Charity and their measurement bases are as follows:

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 13. Prepayments are not financial instruments. Cash at bank and short-term liquid investments are classified as basic financial instruments and is measured at face value.

Financial liabilities - accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in Note 14 and taxation and National Insurance are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

1.10 Debtors and creditors receivable / payable within one year

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

Creditors are recognised when the Charity has a present legal or constructive obligation resulting from a past event and the settlement is expected to result in an outflow of economic benefits.

1.11 Provisions

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2. JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The judgement and key assumptions concerning estimation uncertainty at the reporting date relate only to depreciation of fixed assets and the recoverability of debtors. The trustees consider that there is no significant risk in relation to material adjustments to carrying values within the next financial year.

3. INCOME FROM CHARITABLE ACTIVITIES

Unrestricted Funds

Incoming resources from activities in furtherance of charity's objectives includes the following,

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

	2024	2023
		£
Subscriptions	910,793	857,954
Conference and other activities	121,625	109,598
Other Income	135,362	29,186
	1,167,780	996,738

4. OTHER INCOME - INVESTMENTS

Incoming resources from investment income of £81,518 (2023: £15,269) represents deposit interest on bank balances.

5. OTHER INCOME - OTHER TRADING ACTIVITIES

Income from other trading activities of £43,845 (2023: £13,916) represents income received from brokering of commercial deals and circulation of suppliers' product information to members.

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Total 2024
	£
Direct Support to Members	818,486
Conference/events	125,334
Campaigning/Lobbying/ Media Representation	153,163
Total Charitable Activities	1,096,983
	Total 2023
	£
	(Restated)
Direct Support to Members	769,000
Conference/events	87,741
Campaigning/Lobbying/ Media Representation	142,301
Total Charitable Activities	999,042

7. UNREALISED GAIN/(LOSS) ON INVESTMENTS

The value of the listed investments held at CCLA Investment Fund valued at £338,630 (2023: £327,073) gave rise to an unrealised gain of £16,638 as of 31 December 2024 (2023: £36,006).

CARE ENGLAND
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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

8. GOVERNANCE COST

	2024	2023
	<u>£</u>	<u>£</u>
Audit remuneration	14,430	6,966

9. EMPLOYEES

Staff costs during the year were as follows,

	2024	2023
	<u>£</u>	<u>£</u>
Wages and salaries	562,214	490,474
National Insurance contribution	59,471	52,420
Pension costs	8,320	8,339
	<u>630,005</u>	<u>551,233</u>

Included within Wages and salaries are temporary staff costs of £13,543 (2023: £1,782). The average number of employees during the year was as follows,

	2024	2023
	<u>Number</u>	<u>Number</u>
Office and management	<u>12</u>	<u>10</u>

No emoluments or expenses were paid or waived by the trustees in the year (2023: none).

Number of employees receiving annual emoluments in excess of £60,000:

	2024	2023
	<u>Number</u>	<u>Number</u>
£60,000 to £69,999		1
£70,000 to £79,999	1	
£180,000 to £189,999		<u>1</u>
£190,000 to £199,999	<u>1</u>	

Key Management Personnel Compensation

The pay and remuneration of the Key Personnel Management of the charity are reviewed from time to time. The pay is benchmarked against other similar roles in the sector. The Key Management Personnel Compensation including employer National Insurance and pension contribution paid in the year was £ 264,128 (2023: £289,403). The charity considers Key Management Personnel to comprise the trustees, who receive no remuneration, the Chief Executive, Policy Manager and Finance Manager.

10. NET INCOMING RESOURCES

	2024	2023
	<u>£</u>	<u>£</u>
Net incoming resources are stated after charging		
Independent Examiner's remuneration of the accounts	-	6,966
Auditors' remuneration for audit of the accounts	14,430	-
Remuneration for payroll services	3,081	2,145
Depreciation	14,378	12,603

CARE ENGLAND
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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

Operating leases - property	41,657	41,128
Others	9,682	6,112

11. TAXATION

The charity is a registered charity (number 296103) and is therefore not liable to corporation tax.

The charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporate tax purposes.

12. TANGIBLE FIXED ASSETS

	Leasehold Improvements	Furniture	Computer Equipment	Total
			£	£
Cost				
At 1 January 2024	27,931	6,329	17,841	52,101
Additions	-	-	8,105	8,105
Fully depreciated assets	-	-	(2,513)	(2,513)
At 31 December 2024	<u>27,931</u>	<u>6,329</u>	<u>23,433</u>	<u>57,693</u>
Depreciation				
At 1 January 2024	6,424	2,724	7,328	16,476
Charge for the year	5,586	2,110	6,682	14,378
Fully depreciated assets	-	-	(2,513)	(2,513)
At 31 December 2024	<u>12,010</u>	<u>4,834</u>	<u>11,497</u>	<u>28,341</u>
Net book value				
At 31 December 2024	<u>15,921</u>	<u>1,495</u>	<u>11,936</u>	<u>29,352</u>
Net book value				
At 31 December 2023	<u>21,507</u>	<u>3,605</u>	<u>10,513</u>	<u>35,625</u>

13. DEBTORS

	2024	2023
	£	£
Trade debtors	86,532	138,738
Prepayments and accrued income	45,440	52,140
Other debtors	60,157	27,280
VAT Receivables	1,884	1,884
	<u>194,013</u>	<u>220,042</u>

Other debtors include deposit for leased property of £23,280 (2023: £23,280) due after more than one year.

CARE ENGLAND
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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

14. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
		(Restated)
Accruals and deferred income	536,618	479,940
Taxation and National Insurance	28,838	19,563
Other creditors	2,043	366
VAT payable	32,525	13,910
	<u>600,024</u>	<u>513,779</u>

The pension liability at 31 December 2024 is £1,676 (2023: £1,708) with pension cost for the year at £8,320 (2023: £8,339).

15. DEFERRED INCOME

	2024	2023
	£	£
Balance brought forward	433,509	415,223
Release to income during the year	(433,509)	(415,223)
Subscriptions income raised in advance in this year and not paid	43,728	121,153
Subscriptions in advance received in this year	366,532	304,356
Other income raised in advance in this year	65,078	8,000
	<u>475,338</u>	<u>433,509</u>

16. PROVISIONS FOR LIABILITIES

Property provision

	2024	2023
	£	£
As at 1 st January 2024	6,400	1,600
Discharge for the year	-	-
Addition for the year	4,800	4,800
As at 31 st December 2024	<u>11,200</u>	<u>6,400</u>

The property provision reflects the recognition of the Trustees' best estimate of a dilapidation liability on a property leased to September 2027.

17. STATEMENT OF FUNDS

Statement of Funds – current year

	Balance at 1 January 2024	Income	Expenditure	Balance at 31 December 2024
	£	£	£	£
Unrestricted Funds	<u>1,351,640</u>	<u>1,184,418</u>	<u>(1,098,113)</u>	<u>1,437,945</u>
Restricted Funds				
Event Care Home Open Day	8,666	-	(8,666)	-
Total Restricted Funds	<u>8,666</u>	<u>-</u>	<u>(8,666)</u>	<u>-</u>
Total Funds	<u>1,360,306</u>	<u>1,184,418</u>	<u>(1,106,779)</u>	<u>1,437,945</u>

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

Statement of Funds – prior year

	Balance at 1 January 2023	Income	Expenditure	Balance at 31 December 2023
	£ (Restated)	£ (Restated)	£ (Restated)	£ (Restated)
Unrestricted Funds	1,332,498	1,024,078	(1,004,936)	1,351,640
Restricted Funds				
Event Care Home Open Day	-	8,666	-	8,666
Total Restricted Funds	-	8,666	-	8,666
Total Funds	1,332,498	1,032,744	(1,004,936)	1,360,306

Analysis of Assets between Funds

	2024 £ Restricted Funds	2024 £ Unrestricted Funds	2024 £ Total Funds
Tangible Fixed Assets	-	29,352	29,352
Cash at balance and in hand	-	1,825,804	1,825,804
Debtors	-	194,013	194,013
Creditors	-	(600,024)	(600,024)
Provision for liabilities	-	(11,200)	(11,200)
Total	-	1,437,945	1,437,945

	2023 £ Restricted Funds	2023 £ Unrestricted Funds	2023 £ Total Funds
Tangible Fixed Assets	-	35,625	35,625
Cash at balance and in hand	8,666	1,616,152	1,624,818
Debtors	-	220,042	220,042
Creditors	-	(513,779)	(513,779)
Provision for liabilities	-	(6,400)	(6,400)
Total	8,666	1,351,641	1,360,306

18. STATEMENT OF CHANGE IN RESOURCES APPLIED FOR FIXED ASSETS FOR THE CHARITY USE

	2024 £	2023 £
Net movement in unrestricted funds for the year	76,305	27,808
Resources used for net acquisition of tangible fixed assets	(8,105)	(5,354)
Net movement in unrestricted funds available for future activities	68,200	22,454

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

19. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £ Restricted	2024 £ Unrestricted funds	2024 £ Total Funds
Net movement in funds for the reporting period (as per the statement of financial activities)	-	77,639	77,639
Depreciation charges	-	14,378	14,378
Provision for dilapidation	-	4,800	4,800
Interest from investment	-	(81,518)	(81,518)
Decrease in debtors	-	26,028	26,028
Increase in creditors	- 8,666	94,912	86,246
Net cash provided by/(used in) operating activities	- 8,666	136,239	127,573

	2023 £ Restricted (Restated)	2023 £ Unrestricted funds (Restated)	2023 £ Total Funds (Restated)
Net movement in funds for the reporting period (as per the statement of financial activities)	-	27,808	27,808
Depreciation charges	-	12,603	12,603
Dilapidation charges	-	4,800	4,800
Interest from investment	-	(15,269)	(15,269)
Increase in debtors	-	(27,611)	(27,611)
Increase in creditors	-	40,847	40,847
Net cash provided by/(used in) operating activities	-	43,178	43,178

20. ANALYSIS OF CASH AND CASH EQUIVALENTS INCLUDING NET DEBT

Analysis of Net Cash

	At 1 January 2024 £	Cash flows £	Non cash changes £	At 31 December 2024 £
Short term investments	1,253,410	71,922	-	1,325,598
Cash and cash equivalents	371,408	128,798	-	500,206
Total net cash	1,624,818	200,720	-	1,825,804

21. CONTINGENT LIABILITIES

There were no contingent liabilities at 31 December 2024 or 31 December 2023.

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

22. LEASING COMMITMENT

At the balance sheet date, the company had commitments under non-cancellable operating leases as follows;

Operating leases which expire:

	2023	2023
	£	£
Within one year	52,174	47,640
Between two to five years	80,341	126,910
	<u>132,515</u>	<u>174,550</u>

The operating lease cost during the year was £46,560 (2023: £47,240)

23. CAPITAL COMMITMENTS

There were no capital commitments at 31 December 2024 or 31 December 2023.

24. RELATED PARTIES

Care England is a membership organisation. All of the trustees of Care England are directors, trustees or staff of companies and associations that are members of Care England. Owing to the nature of the operations of Care England, and the trustees being drawn from the organisations that are members of Care England, it is inevitable that transactions take place between Care England and organisations in which trustees have an interest. All transactions between the various organisations and Care England are at arm's length and are on the same basis for all members. None of the trustees of Care England or the companies and associations that they represent receives any benefit from these arrangements.

There are no other related party transactions in the reporting period or previous period that require disclosure.

25. RESTATEMENT OF PREVIOUS YEAR'S BALANCES

During the year, management identified an error in the prior year's financial statements relating to the treatment of VAT. As a result, the comparative figures for the year ended 31 December 2023 have been restated.

The restatement does not affect the overall financial performance of the Company but has resulted in amendments to certain comparative balances. Management has corrected the error, and the restated figures are presented in these financial statements.

CARE ENGLAND

England & Wales - Charity number 296103

Accounts



CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Company number 02082270
Charity number 296103

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

For the year ended 31 December 2023

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CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2023

REFERENCE AND ADMINISTRATIVE DETAILS

CHAIR	Angela Boxall
VICE-CHAIR	Mike Parsons, BA MBA DBA
TREASURER	Vishal Shah, BSc (Hons), CFA
COMPANY SECRETARY and CHIEF EXECUTIVE	Professor Martin Green OBE, FIAM FRSA FInstLM FIPSM
DIRECTORS	Information on page 6
REGISTERED AND PRINCIPAL ADMINISTRATIVE OFFICE	2 nd Floor 2 Devonshire Square London EC2M 4UJ
INDEPENDENT EXAMINER	Yogan Patel MHA 6 th Floor 2 London Wall Place London EC2Y 5AU
REGISTRATION NUMBERS	Company number 02082270 Charity number 296103

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2023

The Trustees of the charity, whose organisation they represent are members of the Company, and directors for the purpose of company law, present their statutory report together with the accounts of Care England for the year ended 31 December 2023. The charity has opted to prepare its accounts using the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and follow the Charities SORP (FRS 102).

Structure and Governance

Care England is a registered charity (number 296103), incorporated under the Companies Act, being a company limited by guarantee not having share capital.

The charity was incorporated on 9 December 1986 and registered as a charity on 16 February 1987. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute to an amount not exceeding £1.

Care England's mission is to ensure that social and health care in the independent sector can be promoted and protected.

Principal Activities

The Association represents the interests of a substantial percentage of the operators of a wide range of adult social care services in England providing social care and health services in all settings. It aims to be the leading national voice in positioning the adult social care sector at the centre of the national policy and improvement agenda, and to ensure that service users receive quality services which are individually focussed.

Annual Review

Objects of the Charity

The objective of the charity is to promote and protect the standards of social care within the independent sector.

In setting our objectives and planning our activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

It is Care England's intention to ensure that we pursue our primary purpose of supporting quality in the care sector. Policy development and implementation, appropriate funding and intelligent regulation are the key elements of the work streams that we are engaged in to deliver this overall objective. We are also engaged in a process of ensuring a balanced budget and developing activities which should ensure the long-term financial survival and stability of the organisation.

As a membership organisation, we recognise that the retention and expansion of membership is one of our primary functions and we have developed a range of membership benefits which are designed to be attractive to the sector and stimulate recruitment. The objectives of the Association are to maintain its position as the largest representative body, to continue to expand our membership and to support a thriving independent sector.

Care England works in a collaborative and partnership-based way and has a number of key stakeholders in both central and local government, the Department of Health and Social Care (DHSC) and with the regulatory body, Care Quality Commission (CQC).

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2023

Financial and Operational Review

The financial year ending 31 December 2023 ended with a surplus of £41,718, a successful recovery after enduring deficits in the previous two years post-Covid (2022: deficit £26,520). Total income in 2023 was £996,738 (2022: £1,023,464), whilst total expenditure was £991,026 (2022: £1,041,051).

Despite this being a very challenging year for the care sector, our membership held up well. We were also pleased that our supporter membership scheme has gone from strength to strength, with more partnerships being built to deliver goods and services at reduced cost to members. With these growing partnerships, Care England was able to embark on a twin-track approach whereby not only have we continued to provide members with a valuable information and policy updates, but we have also sought to deliver some very clear, tangible benefits that have helped members navigate the significant financial challenges of running a care service when funding is so constrained. The development of our energy scheme was a good example of how we saw a challenge for the sector and developed a very tangible response. This is an approach that we intend to continue in the coming year.

Business review

Despite moving away from the immediate challenges posed by the COVID-19 pandemic, there has been little respite from the fundamental financial and workforce pressures that have faced our sector for many years. Care providers have had to balance delivering high-quality care against the backdrop of unprecedented rises in utility and operational costs; shortfalls in Local Authority funding; workforce issues including surges in agency spending due to significant staff vacancies; and complex regulatory hurdles, all on a shoestring budget.

The day-to-day work of Care England's team is focused on providing representation of our members' views to key figures within central Government, Governmental Departments, and other key stakeholders, to ensure key decision-making and policy development takes into consideration issues faced by independent care providers.

Central to this is working collaboratively, and challenging when appropriate, Local Authorities who are presenting fee uplift challenges for our members. In January 2024, Care England submitted a pre-action protocol letter addressing significant issues with the Framework proposed by Staffordshire Council for Supported Living services. Following this challenge, the Council withdrew the procurement process and announced plans for a revised procedure, pending cabinet review.

Care England has worked with the Department of Health and Social Care over nine years to ensure that the NHS-Funded Nursing Care rate reflects the true cost of providing nursing care. In March 2024, the Department of Health and Social Care (DHSC) announced the 2024-2025 rate for NHS-funded Nursing Care (FNC) of £235.88 for the standard rate and £324.50 for the higher rate, effective from 1 April 2024, which equates to a 7.4% increase. This latest uplift represents a win for the care sector operating in a challenging time and is a testament to the work of Care England.

To help empower our members, investment into our Market Intelligence System, MINT, has continued. The ambition is to have a comprehensive suite of resources aimed at empowering members in their negotiations with local commissioners and addressing a wide range of challenges.

The key cost pressure for our members remains workforce costs, namely the increases in the National Living Wage (NLW). The NLW rose by 9.8% to £11.44 on 1 April 2024 and has been extended to workers aged 21 and 22. Care England was heavily referenced in the annual Low Pay Commission (LPC) report published in March 2024 which provides the evidence and rationale behind their recommendations that apply from 1 April 2024. Key points that the LPC has reflected in their recommendations to the Government include that commissioning rates and practices directly affect pay, employment conditions and quality of work in the care sector.

Fundamental to supporting our members to navigate these issues, Care England must maintain and build strong stakeholder relationships with all system partners. This is increasingly important within the context of an

CARE ENGLAND
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TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2023

upcoming general election which represents an opportunity to realise the change the sector both requires and deserves.

This culminated in the publication Care For Our Future, a roadmap for delivering sustainable adult social care in September 2023. Setting out the sector's priorities across three key themes – workforce, funding and integration – the roadmap issues a series of policy recommendations for the next Government to implement within 100 days, 2 years and 5 years of entering office. The plan is backed by major representative groups from across the sector.

Further to this, Care England published its annual Sector Pulse Check report in January 2024, in partnership with the national learning disability charity Hft. The report demonstrated that unsustainable financial and workforce pressures are forcing adult social care providers to turn down new admissions and close services, as government grants are not reaching the people who need them most. The report was launched in Parliament with Andrew Gwynne MP and Daisy Cooper MP and has subsequently been referenced in Parliamentary debates pertaining to adult social care.

A key critical partner that Care England has sought to engage with over the last year has been the Care Quality Commission (CQC). The CQC has now introduced their Single Assessment Framework which is being used to assess and rate all regulated health and social care providers, as well as Local Authorities and Integrated Care Systems. The rollout of the Single Assessment Framework has presented issues for care providers across the country and Care England is working collaboratively with senior CQC leaders and its members to explore options for resolution.

In 2023, the adult social care sector made significant progress in digital transformation, supported by the government's Digitising Transformation Fund and the Adult Social Care Tech Fund (ASCTF). The government aimed to implement digital social care records in 80% of Care Quality Commission (CQC)-registered services by March 2025. Initiatives included piloting innovative technologies, enhancing cybersecurity, and improving data collection through the National Minimum Data Set (NMDS) and Minimum Operational Data Standards (MODS). Care England played a pivotal role in these initiatives by advising stakeholders and facilitating webinars on digital tool procurement. Care England also launched a cybersecurity pilot to improve data security practices within care services.

In the year, Care England worked tirelessly to ensure that the NHS did not levy costs onto care providers when they put their invoices through Tradeshift. This had a significant impact on the sector and saved many of our members a significant amount of money.

Future plans

The coming year will be pivotal for Care England as we embark on a major plan to recruit and retain members. Care England will strive to communicate more effectively the work that we do and encourage members to engage more to maximise the benefits of membership. Alongside, initiatives that deliver cost savings and efficiencies to members have already begun and will be boosted in the coming year. To help achieve our aims, we will expand the membership team and review our technology systems to help deliver our membership offering as efficiently as possible while still maintaining the highest level of member engagement.

The general election will be a critical focus for Care England over the coming year; ensuring all incumbent MPs and parliamentary candidates are familiar with the adult social care sector and its pressures it's imperative at this juncture. We are in the process of finalising an election strategy which will take effect from late Spring and run up until the election of a new Government.

Skills for Care is due to publish its 15-year workforce strategy in the summer of this year. This will be the first of its kind and Care England has worked collaboratively with Skills for Care in early 2024 to inform the recommendations. We will be operationalising further work to ensure these recommendations land with accountable bodies.

CARE ENGLAND
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TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2023

On digital, Care England's involvement in the third year of the Digitising Transformation Fund will continue. Amongst other programmes, Care England will further develop its Cyber Security package and support care providers in the digital switchover set for December 2025. Additionally, it will explore the potential of artificial intelligence (AI) in social care, focusing on generative AI's benefits and risks.

Care England will continue to bring procurement-based solutions to our members given their success in driving new membership and retaining current members. Immediate projects to be established where support is needed are around insurance where premiums have risen sharply and starting to flatten, laundry outsourcing where costs of around 36% can be achieved, and facilities management where opportunities to maintain and repair services have been challenging over recent years.

Reserves Policy

It is the policy of the charity to hold reserves in its unrestricted fund, which have not been committed or designated for any particular purpose. The trustees have set aside these reserves in order to protect the future of the charity from any unforeseen variations in its future income streams as part of good financial management practice. The Covid pandemic proved the need to hold reserves, so that we could continue to deliver services to our members at times of crisis. The fact that the budget went into deficit in the two years following Covid, underlined the importance of an appropriate reserve to meet unforeseen needs.

The minimum reserves required is six months of the average monthly unrestricted expenses over the last 2 years. For 2023, this amounted to £489,093. At 31 December 2023, the amount of these reserves in the unrestricted fund amounted to £1,363,666 (2022: £1,321,948). The management will review this minimum amount required from time to time to ensure the level set is appropriate for the current climate of the charity and sector. The amount of surplus in the restricted funds amounted to £8,666 (2022: £8,666). This amount is held for assisting and supporting the running of a care home event which takes place from time to time.

Reserves not immediately required for working capital are placed in interest-bearing deposit accounts, as well as investments in bonds. Any surplus of funds may also be used to undertake projects identified as bringing benefits to members.

Risk Management

In common with all organisations, Care England has a robust approach to managing risk and an objective to be risk aware rather than risk averse. Discussion at board meetings and intelligence from our membership and trustees enables us to understand the potential threats and risks and put in place mitigating actions to reduce them. The trustees' quarterly meeting includes reviews of the principal risks and uncertainties that the charity faces. The trustees consider that financial stability is the major financial risk and manage the risk through regular reviews of liquid funds, debtors and creditors, to ensure adequate working capital is available for all operational areas. Plans and actions are always in constant review to ensure we remain focus on the issues that impact members the most (as identified above).

Board of Trustees

As defined in the Articles of Association, the charity is governed by a Board of Trustees supported by the Chief Executive, Vice Chair and Executive team. The trustees meet regularly and review all aspects of the charity's work, including day-to-day operations which are delegated to the Executive team for implementation of the strategies. The Trustees, through the companies they work with who are members of the charity, are also the directors of the company.

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TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2023

Trustees are elected through an election process and not more than seven trustees are elected this way. Co-options of people with particular skills or network that can help the charity pursue its primary goals can be agreed by the elected board. No more than five trustees may be elected this way. Trustees are inducted into the organisation and are given clear written information about their roles and responsibilities. All Trustees receive training in Board responsibilities and legal framework, through Charity Commission Updates and other sources, in discussion of the vision, risk and the strategic plan.

The trustees in office during the year ended 31 December 2023 are detailed below.

AGARWAL, Mala	Athena Care Homes	(resigned 4 September 2023)
ALLEN, James Frank	National Care Group	
BALMER, Joanne	Oakland Care Homes	(appointed 14 December 2023)
BOXALL, Angela	Majesticare	(appointed 14 December 2023)
BROWN, Aneurin	Hallmark Luxury Care Homes	(appointed 14 December 2023)
BROWN, Russell	Shaw Healthcare (Group) Ltd	(appointed 14 December 2023)
CALVELEY, Peter	Barchester Healthcare	(resigned 14 December 2023)
GOYAL, Avnish	Hallmark Luxury Care Homes	(resigned 14 December 2023)
McCALL, Simon	Barchester Healthcare	(appointed 14 December 2023)
ROLLIN, Jake	HC-One	(appointed 14 December 2023)
SHAH, Vishal	Banyan Care Group	

To ensure that the charity is as representative as possible of its entire membership, Care England maintains a Policy Board, a diverse group of representatives from its membership who meets quarterly and helps develop the organisation's policy agenda.

Trustee indemnity provisions

The charity has an Office Combined Policy with Towergate Insurance for which a premium of £1,339 was paid for the year ended 31 December 2023. This included a cover for Trustees against certain liability claims up to £250,000 in aggregate per annum.

Key Management Personnel

The pay and remuneration of the Key Personnel Management of the charity are reviewed following staff appraisals and include a benchmarking exercise against other similar roles in the sector. The charity considers Key Management Personnel to comprise the trustees, who receive no remuneration, the Chief Executive, Head of Policy and Finance Manager.

Fundraising

No fundraising by external consultants is undertaken by the charity. All fundraising by the charity is monitored by the trustees.

Related parties

The trustees are all directors of companies which are members of Care England. None of the trustees receive any benefit from this arrangement.

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2023

Trustees' responsibilities for the financial statements

The trustees (who are also directors of Care England for the purposes of company law) are responsible for preparing the Trustees' Annual 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 trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Tax status

The Association is a registered charity, number 296103 and thus is not liable to corporation tax.

Small company exemption

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the board and signed on its behalf by

Angela Boxall

Angela Boxall
Chair and Trustee

Date: *26th June, 2024*

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT EXAMINER'S REPORT

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Yogan Patel FCA
MHA
Chartered Accountants
6th Floor
2 London Wall Place
London
EC2Y 5AU

MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership in England and Wales (registered number OC312313).

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

For the year ended 31 December 2023

	Notes	2023 £ Restricted funds	2023 £ Unrestricted funds	2023 £ Total Funds	2022 £ Total Funds
<u>Income from:</u>					
Charitable activities	3	-	967,553	967,553	1,015,236
Investments	4	-	15,269	15,269	4,662
Other trading activities	5	-	13,916	13,916	3,566
Total income		-	996,738	996,738	1,023,464
<u>Expenditure on:</u>					
Charitable activities	6	-	(990,732)	(990,732)	(1,040,613)
Raising funds		-	(294)	(294)	(438)
Total expenditure		-	(991,026)	(991,026)	(1,041,051)
Unrealised gain/(loss) on investments	7	-	36,006	36,006	(8,933)
Net income		-	41,718	41,718	(26,520)
Fund balances as at 1 January		8,666	1,321,948	1,330,614	1,357,134
Fund balances as at 31 December		8,666	1,363,666	1,372,332	1,330,614

There were no recognised gains or losses other than those disclosed in the SOFA for the financial year.

The accompanying accounting policies and notes on pages 12 to 22 form an integral part of these financial statements. All income and expenditure derive from continuing activities.

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL POSITION

For the year ended 31 December 2023

	Note	2023 £	2023 £	2022 £	2022 £
Fixed Assets					
Tangible Assets	12		35,625		42,874
Current Assets					
Debtors	13	218,158		190,547	
Short-term investments		1,251,570		1,210,709	
Cash at bank and in hand	20	373,248		361,016	
		<u>1,842,976</u>		<u>1,762,272</u>	
Creditors: Amount falling due within one year	14	<u>(499,869)</u>		<u>(472,932)</u>	
Net current assets			<u>1,343,107</u>		<u>1,289,340</u>
Total assets less current liabilities			<u>1,378,732</u>		<u>1,332,214</u>
Provision for liabilities	16		(6,400)		(1,600)
Net Assets			<u>1,372,332</u>		<u>1,330,614</u>
Represented by:					
Unrestricted Funds			1,363,666		1,321,948
Restricted Funds			8,666		8,666
Total Funds	17		<u>1,372,332</u>		<u>1,330,614</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The financial statements were approved by the Board of Directors and authorised for issue on the 26th June, 2024 and signed on its behalf by:



Vishal Shah
Trustee

Company registration number 02082270

The accompanying accounting policies and notes on pages 12 to 22 form an integral part of these financial statements.

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS

For the year ended 31 December 2023

	Note	2023 £ Restricted funds	2023 £ Unrestricted funds	2023 £ Total Funds	2022 £ Total Funds
Cash flows from operating activities:					
Net cash provided by operating activities	19	-	43,178	43,178	11,878
Cash flows from investing activities:					
Investment income		-	15,269	15,269	4,662
Purchase of tangible fixed assets		-	(5,354)	(5,354)	(44,234)
Net cash provided by investing activities		-	9,915	9,915	(39,572)
Change in cash and cash equivalents in the reporting period		-	53,093	53,093	(27,694)
Cash and cash equivalents as 1 January		8,666	1,563,059	1,571,725	1,599,419
Cash and cash equivalents as 31 December	20	8,666	1,616,152	1,624,818	1,571,725

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

1. ACCOUNTING POLICIES

1.1 Accounting convention

Care England is a charitable company, limited by guarantee, incorporated in England and Wales. Its registered office is detailed on Page 1. The financial statements are prepared in sterling, the functional and presentational currency, rounded to the nearest £1.

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Going Concern

There are no material uncertainties relating to the ability of the charity to continue for the foreseeable future. The trustees have considered the level of funds held and the expected income and expenditure for 12 months from the date of approval of the financial statements. The budget reflects a sufficient level of reserves for the charity to continue as a going concern.

The charity is a company limited by guarantee. The members of the charity are the trustees named on page 6. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Public Benefit Entity

The charity constitutes a public benefit entity as defined by FRS102.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Income and expended resources

Income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably. Subscriptions received in advance are included within deferred income in creditors.

Grants Receivable

Performance-related grants are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance of its recognition, it is deferred and included in creditors under deferred income.

Restricted and unrestricted income and expenses are charged directly to its activity if it is directly and wholly identifiable to the activity, otherwise general overheads are allocated across the headings based on the charity's time spent on each activity and at following apportionment,

Cost of raising funds	5%
Cost of activities in furtherance of charity's objectives	95% (see note below)

Unless directly identifiable to an activity, resources expended in furtherance of the charity's objectives are further analysed into the following activities:

Direct support to members	60%
Conference /Events	5%
Lobbying/Campaigning & Media Representation	35%

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

These activities are closely interlinked therefore only the best estimate of the time the charity puts into these activities is used for allocating the resources expended.

The charity provides a range of support to its members including policy analysis and dissemination of information and access to executives' advice. Members have also access to certain support helplines as provided by the charity's commercial partners.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the heading of 'expenditure on charitable activities' and includes all costs incurred on furthering the objects of the charity.

Governance costs are those incurred in connection with the compliance with constitutional and statutory requirements.

1.3 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold improvement	- straight line over the length of lease
Computer equipment	- 3 years, straight line basis
Furniture	- 3 years, straight line basis

1.4 Fund Structure

All of the charity's funds, unless otherwise specified, are unrestricted and expendable at the discretion of the trustees in the furtherance of the objects of the charity.

Restricted funds are subject to restrictions imposed by the donors or the purpose of the funds.

1.5 Contribution to pension funds

The company makes the minimum contribution under the auto-enrolment scheme for all eligible employees who opted in. The pension costs charged against income represent the amount of the contributions payable to the schemes in respect of the accounting period. The assets of the schemes are held separately from those of the charity.

1.6 Cash at bank and in hand

Cash at bank and in hand includes cash deposited in banks.

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

1.7 Short-term investments

Short-term investments include listed investments or deposits with no maturity date or with maturity date of 12 months or less from the date of acquisition or opening of the deposit or similar account and are included at a market valuation at the balance sheet date.

1.8 Operating Leases

Rentals payable under operating leases are charged to the Statement of Financial Activities over the lease period on a straight-line basis.

1.9 Financial Instruments

The Charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the Charity and their measurement bases are as follows:

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 13. Prepayments are not financial instruments. Cash at bank and short-term liquid investments are classified as basic financial instruments and is measured at face value.

Financial liabilities - accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in Note 14 and taxation and National Insurance are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

1.10 Debtors and creditors receivable / payable within one year

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

Creditors are recognised when the Charity has a present legal or constructive obligation resulting from a past event and the settlement is expected to result in an outflow of economic benefits.

1.11 Provisions

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2. JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The judgement and key assumptions concerning estimation uncertainty at the reporting date relate only to depreciation of fixed assets and the recoverability of debtors. The trustees consider that there is no significant risk in relation to material adjustments to carrying values within the next financial year.

3. INCOME FROM CHARITABLE ACTIVITIES

Unrestricted Funds

Incoming resources from activities in furtherance of charity's objectives includes the following,

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

	2023	2022
	£	£
Subscriptions	857,955	817,448
Conference and other activities	109,598	122,788
	<u>967,553</u>	<u>940,236</u>

Incoming resources from activities in furtherance of charity's objectives are further allocated to the different activities of the charity,

	2023	2022
	£	£
Direct Support to Members	525,153	511,192
Events	136,061	130,849
Campaigning/Lobbying/Media representation	306,339	298,195
	<u>967,553</u>	<u>940,236</u>

Restricted Funds

The restricted fund income is funding received for work relating to the following

	2023	2022
	£	£
Income assigned to charitable activities		
CPA Grant	-	75,000
	<u>-</u>	<u>75,000</u>

4. INCOME FROM INVESTMENTS

Incoming resources from investment income of £15,269 (2022: £4,662) represents deposit interest on bank balances.

5. INCOME FROM OTHER TRADING ACTIVITIES

Income from other trading activities of £13,916 (2022: £3,566) represents income received from brokering of commercial deals and circulation of suppliers' product information to members.

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Unrestricted Funds

	Activities undertaken directly	Support Costs	Total 2023
	£	£	£
Direct Support to Members	610,004	155,318	765,322
Conference/events	74,674	12,943	87,617
Campaigning/Lobbying/ Media Representation	47,190	90,603	137,793
Total Charitable Activities	<u>731,868</u>	<u>258,864</u>	<u>990,732</u>

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

Note 6 continued

	Activities undertaken directly £	Support Costs £	Total 2022 £
Direct Support to Members	600,887	157,169	758,056
Conference/events	83,557	13,097	96,654
Campaigning/Lobbying/ Media Representation	19,221	91,682	110,903
Total Charitable Activities	<u>703,665</u>	<u>261,948</u>	<u>965,613</u>

Restricted Funds

	2023 £	2022 £
CPA Grant	-	75,000
	<u>-</u>	<u>75,000</u>

Analysis of Support Costs:

	2023 £	2022 £
Staff	109,199	104,811
Property-related	66,516	58,954
Governance (note 8)	6,966	11,468
Computer/IT	36,444	31,605
Other operating lease	6,112	5,446
Depreciation	12,603	4,664
Others	21,024	45,000
	<u>258,864</u>	<u>261,948</u>

7. UNREALISED GAIN/(LOSS) ON INVESTMENTS

The value of the listed investments held at CCLA Investment Fund valued at £327,073 (2022: £291,067) gave rise to an unrealised gain of £36,006 as of 31 December 2023 (2022: loss £8,933).

8. GOVERNANCE COST

	2023 £	2022 £
Audit remuneration	<u>6,966</u>	<u>11,468</u>

9. EMPLOYEES

Staff costs during the year were as follows,

	2023 £	2022 £
Wages and salaries	490,474	467,561
National Insurance contribution	52,420	51,658
Pension costs	8,339	8,797
	<u>551,233</u>	<u>528,016</u>

Included within Wages and salaries are temporary staff costs of £1,782 (2022: £4,480).

The average number of employees during the year was as follows,

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

	2023	2022
	<u>Number</u>	<u>Number</u>
Office and management	<u>10</u>	<u>10</u>

No emoluments or expenses were paid or waived by the trustees in the year (2022: none).

Number of employees receiving annual emoluments in excess of £60,000:

	2023	2022
	<u>Number</u>	<u>Number</u>
£60,000 to £69,999	<u>1</u>	<u>1</u>
£170,000 to £179,999	-	<u>1</u>
£180,000 to £189,999	<u>1</u>	-

Key Management Personnel Compensation

The pay and remuneration of the Key Personnel Management of the charity are reviewed from time to time. The pay is benchmarked against other similar roles in the sector. The Key Management Personnel Compensation including employer National Insurance and pension contribution paid in the year was £289,403 (2022: £300,304). The charity considers Key Management Personnel to comprise the trustees, who receive no remuneration, the Chief Executive, Head of Policy and Finance Manager.

10. NET INCOMING RESOURCES

Net incoming resources are stated after charging	2023	2022
	£	£
Independent Examiner's remuneration of the accounts	6,966	-
Auditors' remuneration for audit of the accounts	-	11,468
Independent Examiner / Auditors' remuneration for payroll services	2,145	2,293
Depreciation	12,603	4,664
Operating leases - property	41,128	43,523
- others	6,112	5,446

11. TAXATION

The charity is a registered charity (number 296103) and is therefore not liable to corporation tax.

The charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporate tax purposes.

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

12. TANGIBLE FIXED ASSETS

	Leasehold Improvements	Furniture	Computer Equipment £	Total £
Cost				
At 1 January 2023	27,931	6,329	14,926	49,186
Additions	-	-	5,354	5,354
Fully depreciated assets	-	-	(2,439)	(2,439)
At 31 December 2023	<u>27,931</u>	<u>6,329</u>	<u>17,841</u>	<u>52,101</u>
Depreciation				
At 1 January 2023	838	614	4,860	6,312
Charge for the year	5,586	2,110	4,907	12,603
Fully depreciated assets	-	-	(2,439)	(2,439)
At 31 December 2023	<u>6,424</u>	<u>2,724</u>	<u>7,328</u>	<u>16,476</u>
Net book value				
At 31 December 2023	<u>21,507</u>	<u>3,605</u>	<u>10,513</u>	<u>35,625</u>
Net book value				
At 31 December 2022	<u>27,093</u>	<u>5,715</u>	<u>10,066</u>	<u>42,874</u>

13. DEBTORS

	2023 £	2022 £
Trade debtors	138,738	112,092
Prepayments and accrued income	52,140	47,888
Other debtors	27,280	30,567
	<u>218,158</u>	<u>190,547</u>

Other debtors include deposit for leased property of £23,280 (2022: £23,280) due after more than one year.

14. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accruals and deferred income	479,940	455,539
Taxation and National Insurance	19,563	14,666
Other creditors	366	2,727
	<u>499,869</u>	<u>472,932</u>

The pension liability at 31 December 2023 is £1,708 (2022: £1,527) with pension cost for the year at £8,339 (2022: £8,797).

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

15. DEFERRED INCOME

	2023	2022
	£	£
Balance brought forward	415,223	331,414
Release to income during the year	(415,223)	(331,414)
Subscriptions income raised in advance in this year and not paid	121,153	102,550
Subscriptions in advance received in this year	304,356	309,673
Other income raised in advance in this year	8,000	3,000
	<u>433,509</u>	<u>415,223</u>

16. PROVISIONS FOR LIABILITIES

Property provision

	2023	2022
	£	£
As at 1 st January	1,600	24,000
Discharge for the year	-	(24,000)
Addition for the year	4,800	1,600
As at 31 st December	<u>6,400</u>	<u>1,600</u>

The property provision reflects the recognition of the Trustees' best estimate of a dilapidation liability on a property leased to September 2027.

17. STATEMENT OF FUNDS

Statement of Funds – current year

	Balance at 1 January 2023	Income	Expenditure	Balance at 31 December 2023
	£	£	£	£
Unrestricted Funds	<u>1,321,948</u>	<u>1,032,744</u>	<u>(991,026)</u>	<u>1,363,666</u>
Restricted Funds				
Event Care Home Open Day	8,666	-	-	8,666
Total Restricted Funds	<u>8,666</u>	<u>-</u>	<u>-</u>	<u>8,666</u>
Total Funds	<u>1,330,614</u>	<u>1,032,744</u>	<u>(991,026)</u>	<u>1,372,332</u>

Statement of Funds – prior year

	Balance at 1 January 2022	Income	Expenditure	Balance at 31 December 2022
	£	£	£	£
Unrestricted Funds	<u>1,348,468</u>	<u>948,464</u>	<u>(974,984)</u>	<u>1,321,948</u>
Restricted Funds				
Event Care Home Open Day	8,666	-	-	8,666
CPA Grant	-	75,000	(75,000)	-
Total Restricted Funds	<u>8,666</u>	<u>75,000</u>	<u>(75,000)</u>	<u>8,666</u>
Total Funds	<u>1,357,134</u>	<u>1,023,464</u>	<u>(1,049,984)</u>	<u>1,330,614</u>

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

Analysis of Assets between Funds

	2023 £	2023 £	2023 £
	Restricted Funds	Unrestricted Funds	Total Funds
Tangible Fixed Assets	-	35,625	35,625
Cash at balance and in hand	8,666	1,616,152	1,624,818
Debtors	-	218,158	218,158
Creditors	-	(499,869)	(499,869)
Provision for liabilities	-	(6,400)	(6,400)
Total	<u>8,666</u>	<u>1,363,666</u>	<u>1,372,332</u>

	2022 £	2022 £	2022 £
	Restricted Funds	Unrestricted Funds	Total Funds
Tangible Fixed Assets	-	42,874	42,874
Cash at balance and in hand	8,666	1,563,059	1,571,725
Debtors	-	190,547	190,547
Creditors	-	(472,932)	(472,932)
Provision for liabilities	-	(1,600)	(1,600)
Total	<u>8,666</u>	<u>1,321,948</u>	<u>1,330,614</u>

18. STATEMENT OF CHANGE IN RESOURCES APPLIED FOR FIXED ASSETS FOR THE CHARITY USE

	2023 £	2022 £
Net movement in unrestricted funds for the year	41,718	(26,520)
Resources used for net acquisition of tangible fixed assets	(5,354)	(44,234)
Net movement in unrestricted funds available for future activities	<u>36,364</u>	<u>(70,754)</u>

19. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2023 £	2023 £
	Restricted	Unrestricted funds	Total Funds
Net movement in funds for the reporting period (as per the statement of financial activities)	-	41,718	41,718
Depreciation charges	-	12,603	12,603
Provision for dilapidation	-	4,800	4,800
Interest from investment	-	(15,269)	(15,269)
Increase in debtors	-	(27,611)	(27,611)
Increase in creditors	-	26,937	26,937
Net cash provided by/(used in) operating activities	<u>-</u>	<u>43,178</u>	<u>43,178</u>

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

Note 19 continued

	2022 £	2022 £	2022 £
	Restricted	Unrestricted funds	Total Funds
Net movement in funds for the reporting period (as per the statement of financial activities)	-	(26,520)	(26,520)
Depreciation charges	-	4,664	4,664
Dilapidation charges	-	(22,400)	(22,400)
Interest from investment	-	(4,662)	(4,662)
Increase in debtors	-	(20,347)	(20,347)
Increase in creditors	-	81,143	81,143
Net cash provided by/(used in) operating activities	-	11,878	11,878

20. ANALYSIS OF CASH AND CASH EQUIVALENTS INCLUDING NET DEBT

Analysis of Net Cash

	At 1 January 2023 £	Cash flows £	Non cash changes £	At 31 December 2023 £
Short term investments	1,210,709	42,967	-	1,253,676
Cash and cash equivalents	361,016	10,126	-	371,142
Total net cash	<u>1,571,725</u>	<u>53,093</u>	-	<u>1,624,818</u>

21. CONTINGENT LIABILITIES

There were no contingent liabilities at 31 December 2023 or 31 December 2022.

22. LEASING COMMITMENT

At the balance sheet date, the company had commitments under non-cancellable operating leases as follows;

Operating leases which expire:

	2023 £	2022 £
Within one year	47,640	51,513
Between two to five years	126,910	174,550
	<u>174,550</u>	<u>226,063</u>

The operating lease cost during the year was £47,240 (2022: £48,969)

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

23. CAPITAL COMMITMENTS

There were no capital commitments at 31 December 2023 or 31 December 2022.

24. RELATED PARTIES

Care England is a membership organisation. All of the trustees of Care England are directors, trustees or staff of companies and associations that are members of Care England. Owing to the nature of the operations of Care England, and the trustees being drawn from the organisations that are members of Care England, it is inevitable that transactions take place between Care England and organisations in which trustees have an interest. All transactions between the various organisations and Care England are at arm's length and are on the same basis for all members. None of the trustees of Care England or the companies and associations that they represent receives any benefit from these arrangements.

There are no other related party transactions in the reporting period or previous period that require disclosure.

CARE ENGLAND

England & Wales - Charity number 296103

Accounts

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Company number 02082270
Charity number 296103

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

For the year ended 31 December 2022

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CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2022

REFERENCE AND ADMINISTRATIVE DETAILS

CHAIR	Avnish Goyal, BA ACA
VICE-CHAIR	Mike Parsons, BA MBA DBA
TREASURER	Vishal Shah, BSc (Hons), CFA
COMPANY SECRETARY and CHIEF EXECUTIVE	Professor Martin Green OBE, FIAM FRSA FInstLM FIPSM
DIRECTORS	Information on page 6
REGISTERED AND PRINCIPAL ADMINISTRATIVE OFFICE	2 nd Floor 2 Devonshire Square London EC2M 4UJ
AUDITORS	MHA MacIntyre Hudson 6 th Floor 2 London Wall Place London EC2Y 5AU
REGISTRATION NUMBERS	Company number 02082270 Charity number 296103

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2022

The Trustees of the charity, who are members of the Company and directors for the purpose of company law, present their statutory report together with the accounts of Care England for the year ended 31 December 2022. The charity has opted to prepare its accounts using the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and follow the Charities SORP (FRS 102).

Structure and Governance

Care England is a registered charity (number 296103), incorporated under the Companies Act, being a company limited by guarantee not having share capital.

The charity was incorporated on 9 December 1986 and registered as a charity on 16 February 1987. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute to an amount not exceeding £1.

Care England's mission is to ensure that social and health care in the independent sector can be promoted and protected.

Principal Activities

The Association represents the interests of a substantial percentage of the operators of a wide range of adult social care services in England providing social care and health services in all settings. It aims to be the leading national voice in positioning the adult social care sector at the centre of the national policy and improvement agenda, and to ensure that service users receive quality services which are individually focussed.

Annual Review

Objects of the Charity

The objective of the charity is to promote and protect the standards of social care within the independent sector.

In setting our objectives and planning our activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

It is Care England's intention to ensure that we pursue our primary purpose of supporting quality in the care sector. Policy development and implementation, appropriate funding and intelligent regulation are the key elements of the work streams that we are engaged in to deliver this overall objective. We are also engaged in a process of ensuring a balanced budget and developing activities which should ensure the long-term financial survival and stability of the organisation.

Each year, Care England develops a work programme within its Business Plan and this is designed to ensure that our overall objectives are achieved in an effective and sustainable way and that our administrative processes support this.

As a membership organisation, we recognise that the retention and expansion of membership is one of our primary functions and we have developed a range of membership benefits which are designed to be attractive to the sector and stimulate recruitment. The objectives of the Association are to maintain its position as the largest representative body, to continue to expand our membership and to support a thriving independent sector.

TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2022

Care England works in a collaborative and partnership-based way and has a number of key stakeholders in both central and local government, the Department of Health and Social Care (DHSC) and with the regulatory body, Care Quality Commission (CQC).

Business review

The care sector is going through extremely difficult times post-Covid. We have seen major challenges around the recruitment and retention of staff and significant increases in the cost base. Funding settlements have not kept pace with inflation or delivered enough money to increase staff wages to a point where the sector becomes an attractive destination for those seeking work. The pandemic has left social care with significantly reduced occupancy levels, and these have been slow to return to normal.

Despite the significant challenges, we have seen some excellent examples of the sector responding, particularly in the technology space, where many care providers have started to invest in the future and develop systems that improve services and ensure the most efficient way of delivering care.

The current year

The financial year ending 31 December 2022 ended with a deficit of £26,520, a 55% improvement from the prior year (2021: deficit £58,400). Total income was £1,023,464 (2021: £873,693), whilst total expenditure was £1,041,051 (2021: £932,093).

The significant challenges in the sector have led to a reduction in direct membership of 6%, but this has been offset by significant improvements in supporter members where we have seen an increase of 32% over the last year. This is a positive indication of suppliers' confidence in Care England's credibility in the sector.

The year under review saw significant changes in personnel at Care England as we expanded and restructured our policy team following the retirement of our Director of Policy. We now have a new Head of Policy, supported by a team of officers. This added resource has enabled us to respond more effectively to our members and increase our reach across both health and social care. Special interest groups were expanded to now include the Regulatory and Governance, and Clinical Groups. The new team also played a crucial role in supporting our communication strategy, which significantly help raised our profile in social media portals.

Last summer, Care England was involved in a series of DHSC-led workshops concerning the Fair Cost of Care exercise and was invited to sit in the tender evaluation panel to determine a cost of care model which councils would use to calculate the Fair Cost of Care. Not only did Care England work with the DHSC, LGA, and ADASS to produce a Fair Cost of Care tool that works for care providers, but we also supported our members in completing the exercise.

As part of the work on fee uplifts in 2022, Care England wrote to LAs offering an uplift of 5% or less. What we found was that most appeared to be awaiting the Fair Cost of Care exercise outcome as the solution to underfunding by central Government. Only when the Fair Cost of Care rates are published, Care England can determine the scope of opportunity to challenge the current and future approach of the authority. Remaining pragmatic, we provided letters for our members to use and facilitate positive engagements with the authorities. In contrast, a significant achievement in the year was when the DHSC announced an 11.5% uplift to FNC for 2022-23 and a backdated COVID payment of 11.5% for the period 2021-22. We are proud that Care England played a crucial role in securing this uplift. We further supported members with challenges surrounding backdated payments and FNC renewals.

On Covid Public Inquiry, Care England applied for Core Participant Status for Modules 1, 2 and 3. Care England was granted Core Participant status in response to the submitted application regarding Module 2 on the basis that a joint approach will be taken with the National Care Forum and the Homecare Association. We have since been declined public funding to help fund our involvement in the Module which sets the precedence for future Modules.

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For the year ended 31 December 2022

2022 saw the formal establishment of the Integrated Care Systems (ICS). Before Integrated Care Boards came into statutory being, Care England produced a report with the Good Governance Institute and Homecare Association which looked at how ICSs can better engage with their adult social care providers. Care England also contributed to the Kings Fund's project, which looked at the role of adult social care providers in ICSs. Care England also worked with large care providers and the NHS Transformation Directorate to look at the issues facing those operating across multiple ICS systems, particularly in relation to digital. Care England has also produced a raft of briefings and reports on Integrated Care Systems and established channels of engagement to better understand their respective strategies and plans. This is coupled with Parliamentary engagements and submissions.

Professor Martin Green became Chair of the Care Provider Alliance CPA from September 2021 until August 2022. For six months from 1 April 2022, Care England was funded by the DHSC via the CPA to undertake work on the Fair Cost of Care exercises. Work undertaken under the CPA Grant went far beyond the KPIs indicated within the Grant Funding Agreement. We spent a substantial amount of time talking through the tools that were/are being used for both home care and care homes.

The funding for the Capacity Tracker ended with the Infection Control and Testing Fund on 31 March 2022. Care England continued to advocate for financial support to be provided to care organisations so that they can continue providing data following the introduction of the Health and Care Act. Care England has been working closely with its members and stakeholders to ensure this mandatory exercise lands as well as possible within the sector.

On the digital front, Care England continues to increase digital awareness and transformation amongst adult social care providers through several ventures of work. Through Digital Social Care, Care England facilitates three out of seven regional liaisons (South West, East of England, London) and has been particularly involved in the development of the DTF's framework for national care providers. Care England also undertook key roles in several projects, including the Vivaldi project in partnership with the Outstanding Society and UCL, which sets out to utilise care home data to improve infection prevention control within care homes. Others include the development of the digital framework for the Enhanced Care Home Framework, which NHSE is developing, and the National Minimum Data Set, the successor to the Capacity Tracker and will be the main source of data collection with adult social care.

Despite the challenges over the recent years, Care England made the decision to continue supporting members at the highest level possible and accept that expenditure are likely to increase to enable this. One of continuing investments is the large-scale redevelopment of MINT. The new database will incorporate the varying rate ranges authorities are adopting and allow for publishing average rates going forward. Further added is the development of an LD page to cover working-age adults in care homes and supported living accommodations. Attempts to review other areas of spending led to the decision to relocate the Care England office for better space management.

Our conference in 2022 was well attended, and we were addressed by the former Secretary of State for Health and Social Care, Sajid Javid. The event was an opportunity to hear from key figures in the sector and gave attendees access to a range of information that could help them deliver care more effectively and creatively.

Future plans

The coming year will be pivotal for Care England as we embark on a major plan to recruit and retain members. Care England will strive to communicate more effectively the work that we do and encourage members to engage more to maximise the benefits of membership. Alongside, initiatives that deliver cost savings and efficiencies to members have already begun and will be boosted in the coming year.

On energy, Care England will continue to play a central role within the Government's discussions about continued energy support post-31 March 2023 and additional energy relief for care providers. At the same time, Care England will continue its effort to develop an energy tariff that will ensure that care providers receive the

TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2022

best possible deal from energy suppliers. Similarly, we will be seeking a partnership to bulk purchase goods and services that are essential to the delivery of high-quality care. We are also looking to collaborate with technology suppliers who can deliver new and innovative ways of supporting people to live well in care homes.

The latest data from Skills for Care shows that there are over 156,000 vacancies within social care, and workforce challenges are one of the most significant issues for the care sector. In response to this, Care England has begun work with the Sri Lankan Government and agencies within Sri Lanka to deliver high-quality, well-trained care staff.

The inadequate funding for the sector has emphasised the need for a database like MINT to give providers valuable data, which can help when negotiating fees with local authorities. The expanded database will be re-launched and efforts to promote MINT to care providers will be heightened in the coming year.

Following the introduction of the new approach to regulation by CQC, Care England has delivered a great deal of information on the changes to its membership. It will continue to engage in dialogue with the regulatory body to ensure that the regulatory system is not only the cornerstone of public protection but also helps providers to improve quality and reduce risk.

In 2023, Care England will be doing a significant amount of work on integration and has formed good relationships with several ICS leaders. We will further our effort with the launching of an ICS membership of Care England. We believe the dialogue between care and health is essential as care providers are integral to delivering high-quality care across the system. We will be developing more data sets that will help ICSs make informed decisions about commissioning care and support services, and they should be of great benefit to Care England members.

Reserves Policy

It is the policy of the charity to hold reserves in its unrestricted fund, which have not been committed or designated for any particular purpose. The trustees have set aside these reserves in order to protect the future of the charity from any unforeseen variations in its future income streams as part of good financial management practice.

The minimum reserves required is six months of the average monthly unrestricted expenses over the last 2 years. For 2022, this amounted to £466,606. At 31 December 2022, the amount of these reserves in the unrestricted fund amounted to £1,321,948 (2021: £1,348,468). The management will review this minimum amount required from time to time to ensure the level set is appropriate for the current climate of the charity and sector. The amount of surplus in the restricted funds amounted to £8,666 (2021: £8,666). This amount is held for assisting and supporting the running of a care home event which takes place from time to time.

Reserves not immediately required for working capital are placed in interest-bearing deposit accounts, as well as investments in bonds. Any surplus of funds may also be used to undertake projects identified as bringing benefits to members.

Risk Management

In common with all organisations, Care England has a robust approach to managing risk and an objective to be risk aware rather than risk averse. Discussion at board meetings and intelligence from our membership and trustees enables us to understand the potential threats and risks, and put in place mitigating actions to reduce them. The trustees' quarterly meeting includes reviews of the principal risks and uncertainties that the charity faces. The trustees consider that financial stability is the major financial risk and manage the risk through regular reviews of liquid funds, debtors and creditors, to ensure adequate working capital is available for all operational areas. Plans and actions are always in constant review to ensure we remain focus on the issues that impact members the most (as identified in page 3 to 5).

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TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2022

Board of Trustees

As defined in the Articles of Association, the charity is governed by a Board of Trustees supported by the Chief Executive and Executive team. The trustees meet regularly and review all aspects of the charity's work, including day-to-day operations which are delegated to the Executive team for implementation of the strategies. The Trustees, through the companies they work with who are members of the charity, are also the directors of the company.

Trustees are elected through an election process and not more than seven trustees are elected this way. Co-options of people with particular skills or network that can help the charity pursue its primary goals can be agreed by the elected board. No more than five trustees may be elected this way. Trustees are inducted into the organisation and are given clear written information about their roles and responsibilities. All Trustees receive training in Board responsibilities and legal framework, through Charity Commission Updates and other sources, in discussion of the vision, risk and the strategic plan.

The trustees in office during the year ended 31 December 2022 are detailed below.

AGARWAL, Mala	Athena Care Homes	
ALLEN, James Frank	National Care Group	
CALVELEY, Peter	Barchester Healthcare	
GOYAL, Avnish	Hallmark Care Homes	
HAYES, Paul	CareTech Community Services	(resigned 22 April 2022)
RANSFORD, John	HC-One	(resigned 10 August 2022)
SHAH, Vishal	Banyan Care Group	

To ensure that Care England is as widely representative of our membership as possible, we have established a category of members called experts by experience and their views and experience helps us make informed decisions and mitigate our risk.

Trustee indemnity provisions

The charity has an Office Combined Policy with Towergate Insurance for which a premium of £1,237 was paid for the year ended 31 December 2022. Included in the policy is a Trustee Indemnity Policy which covers the Trustees against certain liability claims up to £250,000 in aggregate per annum.

Key Management Personnel

The pay and remuneration of the Key Personnel Management of the charity are reviewed following staff appraisals and include a benchmarking exercise against other similar roles in the sector. The charity considers Key Management Personnel to comprise the trustees, who receive no remuneration, the Chief Executive, Director of Policy/Policy Manager and Finance Manager.

Fundraising

No fundraising by external consultants is undertaken by the charity. All fundraising by the charity is monitored by the trustees.

Related parties

The trustees are all directors of companies which are members of Care England. None of the trustees receive any benefit from this arrangement.

TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2022

Trustees' responsibilities for the financial statements

The trustees (who are also directors of Care England for the purposes of company law) are responsible for preparing the Trustees' Annual 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 trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Tax status

The Association is a registered charity, number 296103 and thus is not liable to corporation tax.

Small company exemption

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the board and signed on its behalf by



Avnish Goyal
Chair and Trustee

Date: 29th March, 2023

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARE ENGLAND

For the year ended 31 December 2022

Opinion

We have audited the financial statements of the Care England (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Charitable Activities, Statement of Financial Position, Statement of Cash Flows and 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 31 December 2022, and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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. Our evaluation of the trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

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 charitable company'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 Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARE ENGLAND

For the year ended 31 December 2022

our knowledge obtained in 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in 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 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 trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees (who are also the directors of the charitable company for the purposes 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 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 trustees are responsible for assessing the charitable company'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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARE ENGLAND

For the year ended 31 December 2022

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Performing audit work over the risk of management override of controls, including testing of journal entries for appropriateness and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management to identify any instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

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 regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. 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 for the audit of the financial statements is located on the Financial Reporting Council's website at 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.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARE ENGLAND

For the year ended 31 December 2022

Yogan Patel FCA (Senior Statutory Auditor)
for and on behalf of
MHA MacIntyre Hudson
Statutory Auditors
London
UK

Date:

CARE ENGLAND
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STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

For the year ended 31 December 2022

	Notes	2022 £ Restricted funds	2022 £ Unrestricted funds	2022 £ Total Funds	2021 £ Total Funds
<u>Income from:</u>					
Charitable activities	3	75,000	940,236	1,015,236	865,003
Investments	4	-	4,662	4,662	198
Other trading activities	5	-	3,566	3,566	8,492
Total income		75,000	948,464	1,023,464	873,693
<u>Expenditure on:</u>					
Charitable activities	6	(75,000)	(965,613)	(1,040,613)	(930,811)
Raising funds		-	(438)	(438)	(1,282)
Total expenditure		(75,000)	(966,051)	(1,041,051)	(932,093)
Unrealised gain/(loss) on investments	7	-	(8,933)	(8,933)	-
Net income		-	(26,520)	(26,520)	(58,400)
Fund balances as at 1 January		8,666	1,348,468	1,357,134	1,415,534
Fund balances as at 31 December		8,666	1,321,948	1,330,614	1,357,134

There were no recognised gains or losses other than those disclosed in the SOFA for the financial year.

The accompanying accounting policies and notes on pages 15 to 25 form an integral part of these financial statements. All income and expenditure derive from continuing activities.

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STATEMENT OF FINANCIAL POSITION

For the year ended 31 December 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed Assets					
Tangible Assets	12		42,874		3,304
Current Assets					
Debtors	13	190,547		170,200	
Short-term investments		1,210,709		340,000	
Cash at bank and in hand	20	361,016		1,259,419	
		<u>1,762,272</u>		<u>1,769,619</u>	
Creditors: Amount falling due within one year	14	(472,932)		(391,789)	
Net current assets			<u>1,289,340</u>		<u>1,377,830</u>
Total assets less current liabilities			1,332,214		1,381,134
Provision for liabilities	16		(1,600)		(24,000)
Net Assets			<u>1,330,614</u>		<u>1,357,134</u>
Represented by:					
Unrestricted Funds			1,321,948		1,348,468
Restricted Funds			8,666		8,666
Total Funds	17		<u>1,330,614</u>		<u>1,357,134</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The financial statements were approved by the Board of Directors and authorised for issue on the 29th MARCH 2023 and signed on its behalf by:



Vishal Shah
Trustee

Company registration number 02082270

The accompanying accounting policies and notes on pages 15 to 25 form an integral part of these financial statements.

CARE ENGLAND
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STATEMENT OF CASH FLOWS

For the year ended 31 December 2022

	Note	2022 £ Restricted funds	2022 £ Unrestricted funds	2022 £ Total Funds	2021 £ Total Funds
Cash flows from operating activities:					
Net cash provided by / (used in) operating activities	19	-	11,878	11,878	(152,139)
Cash flows from investing activities:					
Investment income		-	4,662	4,662	198
Purchase of tangible fixed assets		-	(44,234)	(44,234)	(2,513)
Net cash provided by investing activities		-	(39,572)	(39,572)	2,315
Change in cash and cash equivalents in the reporting period		-	(27,694)	(27,694)	(154,454)
Cash and cash equivalents as 1 January		8,666	1,590,753	1,599,419	1,753,873
Cash and cash equivalents as 31 December	20	8,666	1,563,059	1,571,725	1,599,419

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

1. ACCOUNTING POLICIES

1.1 Accounting convention

Care England is a charitable company, limited by guarantee, incorporated in England and Wales. Its registered office is detailed on Page 1. The financial statements are prepared in sterling, the functional and presentational currency, rounded to the nearest £1.

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Going Concern

There are no material uncertainties relating to the ability of the charity to continue for the foreseeable future. The trustees have considered the level of funds held and the expected income and expenditure for 12 months from the date of approval of the financial statements. The budget reflects a sufficient level of reserves for the charity to continue as a going concern.

The charity is a company limited by guarantee. The members of the charity are the trustees named on page 6. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Public Benefit Entity

The charity constitutes a public benefit entity as defined by FRS102.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Income and expended resources

Income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably. Subscriptions received in advance are included within deferred income in creditors.

Grants Receivable

Performance-related grants are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance of its recognition, it is deferred and included in creditors under deferred income.

Restricted and unrestricted income and expenses are charged directly to its activity if it is directly and wholly identifiable to the activity, otherwise general overheads are allocated across the headings based on the charity's time spent on each activity and at following apportionment,

Cost of raising funds	5%
Cost of activities in furtherance of charity's objectives	95% (see note below)

Unless directly identifiable to an activity, resources expended in furtherance of the charity's objectives are further analysed into the following activities:

Direct support to members	60%
Conference /Events	5%
Lobbying/Campaigning & Media Representation	35%

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

These activities are closely interlinked therefore only the best estimate of the time the charity puts into these activities is used for allocating the resources expended.

The charity provides a range of support to its members including policy analysis and dissemination of information and access to executives' advice. Members have also access to legal/human resources helplines as provided by the charity's commercial partners.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the heading of 'expenditure on charitable activities' and includes all costs incurred on furthering the objects of the charity.

Governance costs are those incurred in connection with the compliance with constitutional and statutory requirements.

1.3 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold improvement	- length of lease
Computer equipment	- 3 years, straight line basis
Furniture	- 3 years, straight line basis

1.4 Fund Structure

All of the charity's funds, unless otherwise specified, are unrestricted and expendable at the discretion of the trustees in the furtherance of the objects of the charity.

Restricted funds are subject to restrictions imposed by the donors or the purpose of the funds.

1.5 Contribution to pension funds

The company makes pension contributions to the personal defined contribution pension scheme of one employee and the minimum contribution under the auto-enrolment scheme for all other eligible employees who opted in. The pension costs charged against income represent the amount of the contributions payable to the schemes in respect of the accounting period. The assets of the schemes are held separately from those of the charity.

1.6 Cash at bank and in hand

Cash at bank and in hand includes cash deposited in banks.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

1.7 Short-term investments

Short-term investments include investments or deposits with no maturity date or with maturity date of 12 months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Operating Leases

Rentals payable under operating leases are charged to the Statement of Financial Activities over the lease period on a straight-line basis.

1.9 Financial Instruments

The Charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the Charity and their measurement bases are as follows:

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 13. Prepayments are not financial instruments. Cash at bank and short-term liquid investments are classified as basic financial instruments and is measured at face value.

Financial liabilities - accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in Note 14 and taxation and National Insurance are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

1.10 Debtors and creditors receivable / payable within one year

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

Creditors are recognised when the Charity has a present legal or constructive obligation resulting from a past event and the settlement is expected to result in an outflow of economic benefits.

1.11 Provisions

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2. JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The judgement and key assumptions concerning estimation uncertainty at the reporting date relate only to depreciation of fixed assets and the recoverability of debtors. The trustees consider that there is no significant risk in relation to material adjustments to carrying values within the next financial year.

3. INCOME FROM CHARITABLE ACTIVITIES

Unrestricted Funds

Incoming resources from activities in furtherance of charity's objectives includes the following,

CARE ENGLAND
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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

	2022	2021
	£	£
Subscriptions	817,448	814,320
Conference and other activities	122,788	20,683
	<u>940,236</u>	<u>835,003</u>

Incoming resources from activities in furtherance of charity's objectives are further allocated to the different activities of the charity,

	2022	2021
	£	£
Direct Support to Members	511,192	501,002
Events	130,849	41,750
Campaigning/Lobbying/Media representation	298,195	292,251
	<u>940,236</u>	<u>835,003</u>

Restricted Funds

The restricted fund income is funding received for work relating to the following

	2022	2021
	£	£
Income assigned to charitable activities		
Music project	-	30,000
CPA Grant	75,000	-
	<u>75,000</u>	<u>30,000</u>

4. INCOME FROM INVESTMENTS

Incoming resources from investment income of £4,662 (2021: £198) represents deposit interest on bank balances.

5. INCOME FROM OTHER TRADING ACTIVITIES

Income from other trading activities of £3,566 (2021: £8,492) represents income received from brokering of commercial deals and circulation of suppliers' product information to members.

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Unrestricted Funds

	Activities undertaken directly	Support Costs	Total 2022
	£	£	£
Direct Support to Members	600,887	157,169	758,056
Conference/events	83,557	13,097	96,654
Campaigning/Lobbying/ Media Representation	19,221	91,682	110,903
Total Charitable Activities	<u>703,665</u>	<u>261,948</u>	<u>965,613</u>

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

Note 6 continued

	Activities undertaken directly £	Support Costs £	Total 2021 £
Direct Support to Members	609,809	134,062	743,871
Conference/events	139	11,172	11,311
Campaigning/Lobbying/ Media Representation	67,426	78,203	145,629
Total Charitable Activities	<u>677,374</u>	<u>223,437</u>	<u>900,811</u>

Restricted Funds

	2022 £	2021 £
Music project	-	30,000
CPA Grant	75,000	-
	-	-
	<u>75,000</u>	<u>30,000</u>

Analysis of Support Costs:

	2022 £	2021 £
Staff	104,811	102,895
Property-related	58,954	71,591
Governance (note 8)	11,468	8,690
Computer/IT	31,605	15,860
Other operating lease	5,446	8,065
Depreciation	4,664	2,064
Others	45,000	14,271
	<u>261,948</u>	<u>223,437</u>

7. UNREALISED GAIN/(LOSS) ON INVESTMENTS

The value of the investments held at CCLA Investment Fund gave rise to an unrealised loss as of 31 December 2022. The investments held have no maturity date.

8. GOVERNANCE COST

	2022 £	2021 £
Audit remuneration	<u>11,468</u>	<u>8,690</u>

9. EMPLOYEES

Staff costs during the year were as follows,

	2022 £	2021 £
Wages and salaries	467,561	491,014
National Insurance contribution	51,658	53,891
Pension costs	8,797	12,249
	<u>528,016</u>	<u>557,154</u>

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

Included within Wages and salaries are temporary staff costs of £4,480 (2021: £6,287).

The average number of employees during the year was as follows,

	2022	2021
	<u>Number</u>	<u>Number</u>
Office and management	<u>10</u>	9

No emoluments or expenses were paid or waived by the trustees in the year (2021: none).

Number of employees receiving annual emoluments in excess of £60,000:

	2022	2020
	<u>Number</u>	<u>Number</u>
£80,000 to £89,999	-	1
£130,000 to £139,999	-	1
£140,000 to £149,999	1	-

Key Management Personnel Compensation

The pay and remuneration of the Key Personnel Management of the charity are reviewed from time to time. The pay is benchmarked against other similar roles in the sector. The Key Management Personnel Compensation including employer National Insurance and pension contribution paid in the year was £300,304 (2021: £307,580). The charity considers Key Management Personnel to comprise the trustees, who receive no remuneration, the Chief Executive, Director of Policy/Head of Policy and Finance Manager.

10. NET INCOMING RESOURCES

Net incoming resources are stated after charging	2022	2021
	<u>£</u>	<u>£</u>
Auditors' remuneration for audit of the accounts	11,468	8,690
Auditors' remuneration for payroll services	2,293	2,243
Depreciation	4,664	2,064
Operating leases - property	43,523	45,000
- others	5,446	8,065

11. TAXATION

The charity is a registered charity (number 296103) and is therefore not liable to corporation tax.

The charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporate tax purposes.

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

12. TANGIBLE FIXED ASSETS

	Leasehold Improvements	Furniture	Computer Equipment £	Total £
Cost				
At 1 January 2022	-	-	5,601	5,601
Additions	27,931	6,329	9,974	44,234
Fully depreciated assets	-	-	(649)	(649)
At 31 December 2022	<u>27,931</u>		<u>5,601</u>	<u>49,186</u>
Depreciation				
At 1 January 2022	-	-	2,297	2,297
Charge for the year	838	614	3,212	4,664
Fully depreciated assets	-	-	(649)	(649)
At 31 December 2022	<u>838</u>	<u>614</u>	<u>4,860</u>	<u>6,312</u>
Net book value				
At 31 December 2022	<u>27,093</u>	<u>5,715</u>	<u>10,066</u>	<u>42,874</u>
Net book value				
At 31 December 2021	=	=	<u>3,304</u>	<u>3,304</u>

13. DEBTORS

	2022 £	2021 £
Trade debtors	112,092	83,324
Prepayments and accrued income	47,888	50,787
Other debtors	30,567	36,089
	<u>190,547</u>	<u>170,200</u>

Other debtors include deposit for leased property of £23,280 (2021: £22,048) due after more than one year.

14. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accruals and deferred income	455,539	373,463
Taxation and National Insurance	14,666	15,355
Other creditors	2,727	2,971
	<u>472,932</u>	<u>391,789</u>

The pension liability at 31 December 2022 is £1,527 (2021: £1,234) with pension cost for the year at £8,797 (2021: £12,249).

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

15. DEFERRED INCOME

	2022	2021
	£	£
Balance brought forward	331,414	495,172
Release to income during the year	(331,414)	(495,172)
Subscriptions income raised in advance in this year and not paid	102,550	81,625
Subscriptions in advance received in this year	309,673	247,289
Grant and other restricted income in advance received in this year	-	-
Other income raised in advance in this year	3,000	2,500
	<u>415,223</u>	<u>331,414</u>

16. PROVISIONS FOR LIABILITIES

Property provision

	2022	2021
	£	£
As at 1 st January	24,000	24,000
Discharge for the year	(24,000)	-
Addition for the year	1,600	-
As at 31 st December	<u>1,600</u>	<u>24,000</u>

Property dilapidation of £24,000 was discharged in the year when the related lease ended in September 2022. A new provision began in the year for a new lease expiring in September 2027.

17. STATEMENT OF FUNDS

Statement of Funds – current year

	Balance at 1 January 2022	Income	Expenditure	Balance at 31 December 2022
	£	£	£	£
Unrestricted Funds	<u>1,348,468</u>	948,464	(974,984)	<u>1,321,948</u>
Restricted Funds				
Care Staff/ Registered Nurses	8,666	-	-	8,666
CPA grant	-	75,000	(75,000)	-
Total Restricted Funds	<u>8,666</u>	<u>75,000</u>	<u>(75,000)</u>	<u>8,666</u>
Total Funds	<u>1,357,134</u>	<u>1,023,464</u>	<u>(1,049,984)</u>	<u>1,330,614</u>

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

Statement of Funds – prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted Funds	1,406,868	843,693	(902,093)	1,348,468
Restricted Funds				
Music Project	-	30,000	(30,000)	-
Care Staff/ Registered Nurses	8,666	-	-	8,666
Total Restricted Funds	8,666	30,000	(30,000)	8,666
Total Funds	1,415,534	873,693	(932,093)	1,357,134

Analysis of Assets between Funds

	2022 £	2022 £	2022 £
	Restricted Funds	Unrestricted Funds	Total Funds
Tangible Fixed Assets	-	42,874	42,874
Cash at balance and in hand	8,666	1,563,059	1,571,725
Debtors	-	190,547	190,547
Creditors	-	(472,932)	(472,932)
Provision for liabilities	-	(1,600)	(1,600)
Total	8,666	1,321,948	1,330,614

	2021 £	2021 £	2021 £
	Restricted Funds	Unrestricted Funds	Total Funds
Tangible Fixed Assets	-	3,304	3,304
Cash at balance and in hand	8,666	1,590,753	1,599,419
Debtors	-	170,200	170,200
Creditors	-	(391,789)	(391,789)
Provision for liabilities	-	(24,000)	(24,000)
Total	8,666	1,348,468	1,357,134

18. STATEMENT OF CHANGE IN RESOURCES APPLIED FOR FIXED ASSETS FOR THE CHARITY USE

	2022 £	2021 £
Net movement in unrestricted funds for the year	(26,520)	(58,400)
Resources used for net acquisition of tangible fixed assets	(44,234)	(2,513)
Net movement in unrestricted funds available for future activities	(70,754)	(61,913)

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

19. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2022 £	2022 £
	Restricted	Unrestricted funds	Total Funds
Net movement in funds for the reporting period (as per the statement of financial activities)	-	(26,520)	(26,520)
Depreciation charges	-	4,664	4,664
Dilapidation charges	-	(22,400)	(22,400)
Interest from investment	-	(4,662)	(4,662)
Increase in debtors	-	(20,347)	(20,347)
Increase in creditors	-	81,143	81,143
Net cash provided by/(used in) operating activities	-	11,878	11,878

	2021 £	2021 £	2021 £
	Restricted	Unrestricted funds	Total Funds
Net movement in funds for the reporting period (as per the statement of financial activities)	-	(58,400)	(58,400)
Depreciation charges	-	2,064	2,064
Interest from investment	-	(198)	(198)
Decrease in debtors	38,220	62,494	100,714
Increase in creditors	-	(196,319)	(196,319)
Net cash provided by/(used in) operating activities	38,220	(190,359)	(152,139)

20. ANALYSIS OF CASH AND CASH EQUIVALENTS INCLUDING NET DEBT

Analysis of Net Cash

	At 1 January 2022 £	Cash flows £	Non cash changes £	At 31 December 2022 £
Short term investments	-	-	1,210,709	1,210,709
Cash and cash equivalents	1,599,419	(27,694)	(1,210,709)	361,016
Total net cash	1,599,419	(27,694)	-	1,571,725

21. CONTINGENT LIABILITIES

There were no contingent liabilities at 31 December 2022 or 31 December 2021.

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

22. LEASING COMMITMENT

At the balance sheet date, the company had commitments under non-cancellable operating leases as follows;

Operating leases which expire:

	2022	2021
	£	£
Within one year	51,513	36,695
Between two to five years	174,550	3,873
	<u>226,063</u>	<u>40,568</u>

23. CAPITAL COMMITMENTS

There were no capital commitments at 31 December 2022 or 31 December 2021.

24. RELATED PARTIES

Care England is a membership organisation. All of the trustees of Care England are directors, trustees or staff of companies and associations that are members of Care England. Owing to the nature of the operations of Care England, and the trustees being drawn from the organisations that are members of Care England, it is inevitable that transactions take place between Care England and organisations in which trustees have an interest. All transactions between the various organisations and Care England are at arm's length and are on the same basis for all members. None of the trustees of Care England or the companies and associations that they represent receives any benefit from these arrangements.

There are no other related party transactions in the reporting period or previous period that require disclosure.

CARE ENGLAND

England & Wales - Charity number 296103

Accounts

**CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)**

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

For the year ended 31 December 2021

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CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2021

REFERENCE AND ADMINISTRATIVE DETAILS

CHAIR	Avnish Goyal, BA ACA
VICE-CHAIR	Mike Parsons, BA MBA DBA
TREASURER	Vishal Shah, BSc (Hons), CFA
COMPANY SECRETARY and CHIEF EXECUTIVE	Professor Martin Green OBE, FIAM FRSA FInstLM FIPSM
DIRECTORS	Information on page 5
REGISTERED AND PRINCIPAL ADMINISTRATIVE OFFICE	2 nd Floor Monmouth House 38-40 Artillery Lane London E1 7LS
AUDITORS	MHA MacIntyre Hudson 6 th Floor 2 London Wall Place London EC2Y 5AU
REGISTRATION NUMBERS	Company number 02082270 Charity number 296103

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2021

The Trustees of the charity, who are members of the Company and directors for the purpose of company law, present their statutory report together with the accounts of Care England for the year ended 31 December 2021. The charity has opted to prepare its accounts using the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and follow the Charities SORP (FRS 102).

Structure and Governance

Care England is a registered charity (number 296103), incorporated under the Companies Act, being a company limited by guarantee not having share capital.

The charity was incorporated on 9 December 1986 and registered as a charity on 16 February 1987. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute to an amount not exceeding £1.

Care England's mission is to ensure that social and health care in the independent sector can be promoted and protected.

Principal Activities

The Association represents the interests of a substantial percentage of the operators of a wide range of adult social care services in England providing social care and health services in all settings. It aims to be the leading national voice in positioning the adult social care sector at the centre of the national policy and improvement agenda, and to ensure that service users receive quality services which are individually focussed.

Annual Review

Objects of the Charity

To promote and protect the standards of health and social care within the independent sector.

In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

It is Care England's intention to ensure that we pursue our primary purpose of supporting quality in the care sector. Policy development and implementation, appropriate funding and intelligent regulation are the key elements of the work streams that we are engaged in to deliver this overall objective. We are also engaged in a process of ensuring a balanced budget and developing activities which should ensure the long-term financial survival and stability of the organisation.

Care England has a significant work programme which is outlined within its Business Plan and this is designed to ensure that our overall objectives are achieved in an effective and sustainable way and that our administrative processes support this.

As a membership organisation we recognise that the retention and expansion of membership is one of our primary functions and we have developed a range of membership benefits which are designed to be attractive to the sector and stimulate recruitment. The objectives of the Association are to maintain its position as the largest representative body, to continue to expand our membership and to support a thriving independent sector.

TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2021

Care England works in a collaborative and partnership-based way and has a number of key stakeholders in both central and local government, the Department of Health and Social Care (DHSC) and with the regulatory body, Care Quality Commission (CQC).

Financial review

The financial year ending 31 December 2021 ended with a deficit of £58,400 (2020: surplus £7,236).

As with many other care providers, Care England members were on the front line of a global pandemic which took the lives of over 40,000 of our valued residents. This puts not only enormous strain on the sector but it also significantly reduces the income available to care providers. Care England was conscious that we had a role in supporting our members, which led us to increase our services and support significantly. The deficit that we ran in 2021 was a response to the pandemic but well within our reserves, and not in any way affected the viability of the organisation.

The current year

During this unprecedented year, we saw a reduction in direct membership which was partly a response to the enormous financial pressures that the care sector was facing because of Covid. In response to the challenges that our membership was facing and the need to both retain and increase membership in the future, Care England appointed a membership officer to strengthen our capacity in this vital area. On the contrary, businesses operating in the sector continue to value their engagement with Care England, and this has led to an increase in supporter membership.

The pandemic has shown that there is a real need for good quality information to help members navigate the plentiful information available. Where they lack, Care England provided clear guidance. To achieve this, Care England continued to invest in its team and infrastructure, and acquired external support where needed. In the year, Care England launched its Market Intelligence Information (MINT) database for its members. The database will help to improve datasets within social care and will give a significant advantage to Care England members to both benchmark their current quality and also to identify trends within the sector. This new initiative will be a substantial and tangible benefit to care providers and should also be an opportunity for Care England to differentiate itself from other organisations.

Apart from MINT, Care England has been a strong player in the development of digital social care. We are part of a Digital Social Care team supporting nine Integrated Care Systems (ICS) in the implementation of Digital Social Care Records. This work will continue as NHSX pushes digital transformation in social care via the ICSs and twelve of them will be chosen for a wide range of digital transformation programmes in which we will advise. This allows our voice on the development of ICSs to be heard and ensures the inclusion of the social care providers' input. Care England has also provided support to Digital Social Care's helpdesk, and the Better Security Better Care project which seeks to identify the key market drivers for a digital support service.

Workforce shortages in social care remained one of the biggest challenges our members faced in the year, with some members having to reduce the number of residents because of staff shortages. Care England lobbied for change in the migration regulations, and achieved a victory which ensured that care workers can now be recruited from overseas.

Throughout the pandemic, social care fought to gain recognition and the initial response of both government and the media was to focus on the NHS. Care England has worked hard to improve the understanding of social care, ensuring that the issues that affect social care were understood by the government, the regulator and other key stakeholders. As Chief Executive of Care England, Martin Green has also been Chair of the Care Provider Alliance, which has been at the forefront of negotiating with the government on behalf of care providers.

TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2021

Future plans

In the coming year, we will see the government's reform agenda coming into law and this will inevitably lead to some significant challenges for our members, including the ASC charging and fair cost reforms, risk based regulation, increased care costs and supporting and recruiting the workforce to meet current and future need. We will also need to play a role in working closely with the NHS on the hospital admission/discharge interface and the clinical support for our care services for example through the EHCH and virtual ward programmes

Care England will prioritise its work on the following;

Funding

The commencement of the Fair Cost of Care exercises will begin as part of the government's ASC Reform proposals and Care England will work to ensure that providers are supported to engage in the process, to ensure the funding required to implement reform is properly understood. Care England will also work to help members with a framework for engagement with their LA and CCG commissioners providing data and intelligence in our MINT system and following up with individual LAs and CCGs on their fee proposals as necessary. Care England will continue to work at Ministerial and Departmental levels to present the evidence on provider costs and funding.

Workforce

Care England will continue to raise the workforce challenges facing the sector, especially around recruitment and retention using the evidence from members and national reports to call for a new ASC workforce strategy in the long terms and specific funding and workforce support measures in the short term to support the workforce and see more parity with staff working in the NHS.

Digitalisation

The next twelve months will see the continuing importance of the digital agenda. In a speech of 24 February 2022, the Secretary of State for Health and Social Care gave a high profile to social care and the digital agenda. The NHS Transformation Directorate (formerly NHSX) will also focus on promoting acoustic monitoring and falls prevention. Care England will continue to work as part of Digital Social Care to promote cybersecurity in the sector mainly by promoting the Data Security Protection Toolkit and work to establish standards in data collection in the care sector. Care England will also develop the Digital Special Interest Group to involve the membership more actively in topics that are of interest and on which we are seeking input.

Regulation

Care England has continued to engage with the CQC, particularly around its new strategy and regulatory approach. The new regulatory strategy aims to enable more effective regulation to deliver positive outcomes and allow for flexibility in managing risk and uncertainty. Whilst the new regulatory approach looks to foster a more flexible, risk-based approach for how often CQC assesses and rates providers. Both elements of the regulator's new approach have presented questions and challenges for independent care providers and Care England is working to ensure the promotion of a fair and transparent basis for regulating the care sector.

Integration

The Publication of the Integration White Paper and the advent of ICSs from July 2022 are important frameworks for a step change to a more integrated health and social care system. Providers have a key role to play in delivering and shaping what that integration will look like and how it will work in practice. We will continue to represent provider interests to the developing ICSs and ensure that integration is not simply about local government and the NHS but a new way and culture of care delivery that providers can lead.

Care England will continue to seek every exposure opportunity in the national and local media to ensure that our members' concerns have a good airing in the media, and that social care has a higher profile in the media. At this challenging time, it is vital that the sector comes together in a unified way and Care England is an authoritative and credible voice to proactively present to the government and the public a vision for the future of care.

TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2021

Reserves Policy

It is the policy of the charity to hold reserves in its unrestricted fund, which have not been committed or designated for any particular purpose. The trustees have set aside these reserves in order to protect the future of the charity from any unforeseen variations in its future income streams as part of good financial management practice.

The minimum reserves required is six months of the average monthly unrestricted expenses over the last 2 years. For 2021, this amounted to £433,030. At 31 December 2021, the amount of these reserves in the unrestricted fund amounted to £1,348,468 (2020: £1,406,868). The management will review this minimum amount required from time to time to ensure the level set is appropriate for the current climate of the charity and sector. The amount of surplus in the restricted funds amounted to £8,666 (2020: £8,666). This amount is held for the running of Care Home Open Day which did not take place in the year due to the pandemic.

Reserves not immediately required for working capital are placed in an interest bearing deposit account. Any surplus of funds may also be used to undertake projects identified as bringing benefits to members.

Risk Management

In common with all organisations, Care England has a robust approach to managing risk and an objective to be risk aware rather than risk averse. Discussion at board meetings and intelligence from our membership and trustees enables us to understand the potential threats and risks, and put in place mitigating actions to reduce them. The trustees' risk management strategy includes regular reviews of the principal risks and uncertainties that the charity faces. The trustees consider that financial stability is the major financial risk and manage the risk through the regular reviews of liquid funds, debtors and creditors, to ensure adequate working capital is available for all operational areas. Plans and actions are always in constant review to ensure we remain focus on the issues that impact members the most (as identified in page 3 and 4), helping in the retention and recruitment of members.

Board of Trustees

As defined in the Articles of Association, the charity is governed by a Board of Trustees supported by the Chief Executive and Executive team. The trustees meet regularly and review all aspects of the charity's work, including day to day operations which are delegated to the Executive team for implementation of the strategies. The Trustees, through the companies they work with who are members of the charity, are also the directors of the company.

Trustees are elected through an election process and not more than seven trustees are elected this way. Co-options of people with particular skills or network that can help the charity pursue its primary goals can be agreed by the elected board. No more than five trustees may be elected this way. Trustees are inducted into the organisation and are given clear written information about their roles and responsibilities. All Trustees receive training in Board responsibilities and legal framework, through Charity Commission Updates and other sources, in discussion of the vision, risk and the strategic plan.

The trustees in office during the year ended 31 December 2021 are detailed below.

AGARWAL, Mala	Athena Care Homes	
ALLEN, James Frank	National Care Group	
CALVELEY, Peter	Barchester Healthcare	
GOYAL, Avnish	Hallmark Care Homes	
HAYES, Paul	CareTech Community Services	(appointed 29 January 2021)
RANSFORD, John	HC-One	
SHAH, Vishal	Banyan Care Group	

TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2021

In order to ensure that Care England is as widely representative of our membership as possible, we have established a category of members called experts by experience and their views and experience helps us make informed decisions and mitigate our risk.

Trustee indemnity provisions

The charity has an Office Combined Policy with Towergate Insurance for which a premium of £1026 was paid for the year ended 31 December 2021. Included in the policy is a Trustee Indemnity Policy which covers the Trustees against certain liability claims up to £250,000 in aggregate per annum.

Key Management Personnel

The pay and remuneration of the Key Personnel Management of the charity are reviewed following staff appraisals and include a benchmarking exercise against other similar roles in the sector. The charity considers Key Management Personnel to comprise the trustees, who receive no remuneration, the Chief Executive, the Director of Policy and the Finance Manager.

Fundraising

No fundraising by external consultants is undertaken by the charity. All fundraising by the charity is monitored by the trustees.

Related parties

The trustees are all directors of companies which are members of Care England. None of the trustees receive any benefit from this arrangement.

Trustees' responsibilities for the financial statements

The trustees (who are also directors of Care England for the purposes of company law) are responsible for preparing the Trustees' Annual 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 trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In so far as the trustees are aware:

CARE ENGLAND
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TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2021

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

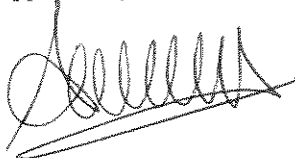
Tax status

The Association is a registered charity, number 296103 and thus is not liable to corporation tax.

Small company exemption

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the board and signed on its behalf by



Avnish Goyal
Chair and Trustee

Date: 30/03/2022

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARE ENGLAND

For the year ended 31 December 2021

Opinion

We have audited the financial statements of the Care England (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Charitable Activities, Statement of Financial Position, Statement of Cash Flows and 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 31 December 2021, and of its incoming resources and application or 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 charitable company 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. Our evaluation of the trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

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 charitable company'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 Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARE ENGLAND

For the year ended 31 December 2021

our knowledge obtained in 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in 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 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 trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees (who are also the directors of the charitable company for the purposes 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 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 trustees are responsible for assessing the charitable company'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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARE ENGLAND

For the year ended 31 December 2021

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Performing audit work over the risk of management override of controls, including testing of journal entries for appropriateness and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management to identify any instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

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 regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. 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 for the audit of the financial statements is located on the Financial Reporting Council's website at 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.

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARE ENGLAND

For the year ended 31 December 2021

MHA MacIntyre Hudson

Yogan Patel FCA (Senior Statutory Auditor)
for and on behalf of
MHA MacIntyre Hudson
Statutory Auditors
London
UK

Date: 31 March 2022

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

For the year ended 31 December 2021

	Notes	2021 £ Restricted funds	2021 £ Unrestricted funds	2021 £ Total Funds	2020 £ Total Funds
<u>Income from:</u>					
Charitable activities	3	30,000	835,003	865,003	935,945
Investments	4	-	198	198	3,481
Other trading activities	5	-	8,492	8,492	5,135
Total income		30,000	843,693	873,693	944,561
<u>Expenditure on:</u>					
Charitable activities	6	(30,000)	(900,811)	(930,811)	(936,304)
Raising funds		-	(1,282)	(1,282)	(1,021)
Total expenditure		(30,000)	(902,093)	(932,093)	(937,325)
Net income		-	(58,400)	(58,400)	7,236
Fund balances as at 1 January		8,666	1,406,868	1,415,534	1,408,298
Fund balances as at 31 December		8,666	1,348,468	1,357,134	1,415,534

There were no recognised gains or losses other than those disclosed in the SOFA for the financial year.

The accompanying accounting policies and notes on pages 15 to 25 form an integral part of these financial statements. All income and expenditure derive from continuing activities.

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL POSITION

For the year ended 31 December 2021

	Note	2021 £	2021 £	2020 £	2020 £
Fixed Assets					
Tangible Assets	11		3,304		2,855
Current Assets					
Debtors	12	170,200		270,914	
Cash at bank and in hand	19	<u>1,599,419</u>		<u>1,753,873</u>	
		1,769,619		2,024,787	
Creditors: Amount falling due within one year	13	<u>(391,789)</u>		<u>(588,108)</u>	
Net current assets			1,377,830		1,436,679
Total assets less current liabilities			<u>1,381,134</u>		<u>1,439,534</u>
Provision for liabilities	15		<u>(24,000)</u>		<u>(24,000)</u>
Net Assets			<u>1,357,134</u>		<u>1,415,534</u>
Represented by:					
Unrestricted Funds			1,348,468		1,406,868
Restricted Funds			<u>8,666</u>		<u>8,666</u>
Total Funds	16		<u>1,357,134</u>		<u>1,415,534</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The financial statements were approved by the Board of Directors and authorised for issue on the 30th March 2022 and signed on its behalf by:



Vishal Shah
Trustee

Company registration number 02082270

The accompanying accounting policies and notes on pages 15 to 25 form an integral part of these financial statements.

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS

For the year ended 31 December 2021

	Note	2021 £ Restricted funds	2021 £ Unrestricted funds	2021 £ Total Funds	2020 £ Total Funds
Cash flows from operating activities:					
Net cash provided by / (used in) operating activities	18	38,220	(190,359)	(152,139)	125,034
Cash flows from investing activities:					
Investment income		-	198	198	3,481
Purchase of tangible fixed assets		-	(2,513)	(2,513)	(2,439)
Net cash provided by investing activities		-	1,042	1,042	1,042
Change in cash and cash equivalents in the reporting period		38,220	(192,674)	(154,454)	126,076
Cash and cash equivalents as 1 January		(29,554)	1,783,427	1,753,873	1,627,797
Cash and cash equivalents as 31 December		8,666	1,590,753	1,599,419	1,753,873

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

1. ACCOUNTING POLICIES

1.1 Accounting convention

Care England is a charitable company, limited by guarantee, incorporated in England and Wales. Its registered office is detailed on Page 1. The financial statements are prepared in sterling, the functional and presentational currency, rounded to the nearest £1.

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Going Concern

There are no material uncertainties relating to the ability of the charity to continue for the foreseeable future. The trustees have considered the level of funds held and the expected income and expenditure for 12 months from the date of approval of the financial statements. In response to the COVID-19 pandemic, the trustees have performed a robust analysis of forecast future cash flows taking into account the potential impact on the business of possible future scenarios arising from the impact of COVID-19. This analysis also considers the effectiveness of available measures to assist in mitigating the impact. The budget reflects a sufficient level of reserves for the charity to continue as a going concern.

The charity is a company limited by guarantee. The members of the charity are the trustees named on page 5. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Public Benefit Entity

The charity constitutes a public benefit entity as defined by FRS102.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Income and expended resources

Income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably. Subscriptions received in advance are included within deferred income in creditors.

Grants Receivable

Performance-related grants are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance of its recognition, it is deferred and included in creditors under deferred income.

Restricted and unrestricted income and expenses are charged directly to its activity if it is directly and wholly identifiable to the activity, otherwise general overheads are allocated across the headings based on the charity's time spent on each activity and at following apportionment,

Cost of raising funds	5%
Cost of activities in furtherance of charity's objectives	95% (see note below)

CARE ENGLAND
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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

Resources expended in furtherance of the charity's objectives are further analysed into the following activities:

Direct support to members	60%
Conference /Events	5%
Lobbying/Campaigning & Media Representation	35%

These activities are closely interlinked therefore only the best estimate of the time the charity puts into these activities is used for allocating the resources expended.

The charity provides a range of support to its members including policy analysis and dissemination of information and access to executives' advice. Members have also access to legal/human resources helplines as provided by the charity's commercial partners.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the heading of 'expenditure on charitable activities' and includes all costs incurred on furthering the objects of the charity.

Governance costs are those incurred in connection with the compliance with constitutional and statutory requirements

1.3 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer equipment – 3 years, straight line basis

1.4 Fund Structure

All of the charity's funds, unless otherwise specified, are unrestricted and expendable at the discretion of the trustees in the furtherance of the objects of the charity.

Restricted funds are subject to restrictions imposed by the donors or the purpose of the funds.

1.5 Contribution to pension funds

The company makes pension contributions to the personal defined contribution pension scheme of one employee and the minimum contribution under the auto-enrolment scheme for all other eligible employees who opted in. The pension costs charged against income represent the amount of the contributions payable to the schemes in respect of the accounting period. The assets of the schemes are held separately from those of the charity.

1.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term liquid investments with a maturity of twelve months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

1.7 Operating Leases

Rentals payable under operating leases are charged to the Statement of Financial Activities over the lease period on a straight line basis.

1.8 Financial Instruments

The Charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the Charity and their measurement bases are as follows:

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 11. Prepayments are not financial instruments. Cash at bank is classified as a basic financial instrument and is measured at face value.

Financial liabilities - accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in Note 12 and taxation and National Insurance are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

1.9 Debtors and creditors receivable / payable within one year

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

Creditors are recognised when the Charity has a present legal or constructive obligation resulting from a past event and the settlement is expected to result in an outflow of economic benefits.

1.10 Provisions

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2. JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The judgement and key assumptions concerning estimation uncertainty at the reporting date relate only to depreciation of fixed assets and the recoverability of debtors. The trustees consider that there is no significant risk in relation to material adjustments to carrying values within the next financial year

3. INCOME FROM CHARITABLE ACTIVITIES

Unrestricted Funds

Incoming resources from activities in furtherance of charity's objectives includes the following,

	2021	2020
	£	£
Subscriptions	814,320	807,213
Other activities	20,683	23,736
	<u>835,003</u>	<u>830,949</u>

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

Incoming resources from activities in furtherance of charity's objectives are further allocated to the different activities of the charity,

	2021	2020
	£	£
Direct Support to Members	501,002	498,570
Events	41,750	41,547
Campaigning/Lobbying/Media representation	292,251	290,832
	<u>835,003</u>	<u>830,949</u>

Restricted Funds

The restricted fund income is funding received for work relating to the following

	2021	2020
	£	£
Income assigned to charitable activities		
Music project	30,000	7,000
CyberSecurity	-	64,776
Digital projects	-	33,220
	<u>30,000</u>	<u>104,996</u>

4. INCOME FROM INVESTMENTS

Incoming resources from investment income of £198 (2020: £3,481) represents deposit interest on bank balances.

5. INCOME FROM OTHER TRADING ACTIVITIES

Income from other trading activities represents income received from brokering of commercial deals and circulation of suppliers' product information to members.

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Unrestricted Funds

	Activities undertaken directly	Support Costs	Total 2021
	£	£	£
Direct Support to Members	609,809	134,062	743,871
Conference/events	139	11,172	11,311
Campaigning/Lobbying/ Media Representation	67,426	78,203	145,629
Total Charitable Activities	<u>677,374</u>	<u>223,437</u>	<u>900,811</u>

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

Note 6 continued	Activities undertaken directly £	Support Costs £	Total 2020 £
Direct Support to Members	530,298	136,627	666,925
Conference/events	19,064	11,386	30,450
Campaigning/Lobbying/ Media Representation	54,234	79,699	133,933
Total Charitable Activities	603,596	227,712	831,308

Restricted Funds

	2021 £	2020 £
Music project	30,000	7,000
CyberSecurity	-	64,776
Digital projects	-	33,220
	30,000	104,996

Analysis of Support Costs:

	2021 £	2020 £
Staff	102,895	105,818
Property-related	71,591	71,936
Governance (note 6)	8,690	10,570
Computer/IT	15,860	15,319
Other operating lease	8,065	3,896
Depreciation	2,064	1,716
Others	14,271	18,457
	223,437	227,712

7. GOVERNANCE COST

	2021 £	2020 £
Audit remuneration	8,690	10,570

8. EMPLOYEES

Staff costs during the year were as follows,

	2021 £	2020 £
Wages and salaries	491,014	457,030
National Insurance contribution	53,891	52,139
Pension costs	12,249	16,273
	557,154	525,442

Included within Wages and salaries are temporary staff costs of £6,287 (2020: £5,716).

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

The average number of employees during the year was as follows,

	2021	2020
	<u>Number</u>	<u>Number</u>
Office and management	<u>9</u>	8

No emoluments or expenses were paid or waived by the trustees in the year (2020: none).

Number of employees receiving annual emoluments in excess of £60,000:

	2021	2020
	<u>Number</u>	<u>Number</u>
£70,000 to £79,999	-	1
£80,000 to £89,999	1	-
£120,000 to £129,999	-	1
£130,000 to £139,999	<u>1</u>	-

Key Management Personnel Compensation

The pay and remuneration of the Key Personnel Management of the charity are reviewed from time to time. The pay is benchmarked against other similar roles in the sector. The Key Management Personnel Compensation including employer National Insurance and pension contribution paid in the year was £307,580 (2020: £304,929). The charity considers Key Management Personnel to comprise the trustees, who receive no remuneration, the Chief Executive, the Director of Policy and the Finance Manager.

9. NET INCOMING RESOURCES

Net incoming resources are stated after charging	2021	2020
	£	£
Auditors' remuneration for audit of the accounts	8,690	10,570
Auditors' remuneration for payroll services	2,243	1,940
Depreciation	2,064	1,716
Operating leases - property	45,000	45,000
- others	8,065	3,896

10. TAXATION

The charity is a registered charity (number 296103) and is therefore not liable to corporation tax.

The charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporate tax purposes.

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

11. TANGIBLE FIXED ASSETS

	Computer Equipment £	Total £
Cost		
At 1 January 2021	5,425	5,425
Additions	2,513	2,513
Fully depreciated assets	(2,337)	(2,337)
At 31 December 2021	<u>5,601</u>	<u>5,601</u>
Depreciation		
At 1 January 2021	2,570	2,570
Charge for the year	2,064	2,064
Fully depreciated assets	(2,337)	(2,337)
At 31 December 2021	<u>2,297</u>	<u>2,297</u>
Net book value		
At 31 December 2021	<u>3,304</u>	<u>3,304</u>
Net book value		
At 31 December 2020	<u>2,855</u>	<u>2,855</u>

12. DEBTORS

	2021 £	2020 £
Trade debtors	83,324	171,797
Prepayments and accrued income	50,787	37,674
Other debtors	36,089	61,443
	<u>170,200</u>	<u>270,914</u>

There are no other debtors due after one year (2020: £22,048).

13. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accruals and deferred income	373,463	522,741
Taxation and National Insurance	16,590	25,692
Other creditors	1,736	9,675
	<u>391,789</u>	<u>588,108</u>

The pension liability at 31 December 2021 is £1,234 (2020: £1,276) with pension cost for the year at £12,249 (2020: £16,273).

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

14. DEFERRED INCOME

	2021	2020
	£	£
Balance brought forward	495,172	407,838
Release to income during the year	(495,172)	(407,838)
Subscriptions income raised in advance in this year and not paid	81,625	167,105
Subscriptions in advance received in this year	247,289	280,567
Grant and other restricted income in advance received in this year	-	30,000
Other income raised in advance in this year	2,500	17,500
	<u>331,414</u>	<u>495,172</u>

15. PROVISIONS FOR LIABILITIES

Property provision

	2021	2020
	£	£
As at 1 st January and 31 st December	<u>24,000</u>	<u>24,000</u>

The property provision reflects the recognition of a dilapidation liability on the property leased to September 2022.

16. STATEMENT OF FUNDS

Statement of Funds – current year

	Balance at 1 January 2021	Income	Expenditu re	Balance at 31 December 2021
	£	£	£	£
Unrestricted Funds	<u>1,406,868</u>	<u>843,693</u>	<u>(902,093)</u>	<u>1,348,468</u>
Restricted Funds				
Music Project	-	30,000	(30,000)	-
CyberSecurity	-	-	-	-
Digital Projects	-	-	-	-
Care Staff/ Registered Nurses	8,666	-	-	8,666
Total Restricted Funds	<u>8,666</u>	<u>30,000</u>	<u>(30,000)</u>	<u>8,666</u>
Total Funds	<u>1,415,534</u>	<u>873,693</u>	<u>(932,093)</u>	<u>1,357,134</u>

CARE ENGLAND
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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

Statement of Funds – prior year

	Balance at 1 January 2020 £	Income £	Expenditur e £	Balance at 31 December 2020 £
Unrestricted Funds	1,399,632	839,565	(832,329)	1,406,868
Restricted Funds				
Music Project	-	7,000	(7,000)	-
CyberSecurity	-	64,776	(64,776)	-
Digital Projects	-	33,220	(33,220)	-
Care Staff/ Registered Nurses	8,666	-	-	8,666
Total Restricted Funds	8,666	104,996	(104,996)	8,666
Total Funds	1,408,298	944,561	(937,325)	1,415,534

Restricted funds:

Music Project: are funds received for running the Together with Music project.

Analysis of Assets between Funds

	2021 £ Restricted Funds	2021 £ Unrestricted Funds	2021 £ Total Funds
Tangible Fixed Assets	-	3,304	3,304
Cash at balance and in hand	8,666	1,590,753	1,599,419
Debtors	-	170,200	170,200
Creditors	-	(391,789)	(391,789)
Provision for liabilities	-	(24,000)	(24,000)
Total	8,666	1,348,468	1,357,134

	2020 £ Restricted Funds	2020 £ Unrestricted Funds	2020 £ Total Funds
Tangible Fixed Assets	-	2,855	2,855
Cash at balance and in hand	9,246	1,744,627	1,753,873
Debtors	38,220	232,694	270,914
Creditors	(38,800)	(549,308)	(588,108)
Provision for liabilities	-	(24,000)	(24,000)
Total	8,666	1,406,868	1,415,534

CARE ENGLAND
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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

17. STATEMENT OF CHANGE IN RESOURCES APPLIED FOR FIXED ASSETS FOR THE CHARITY USE

	2021	2020
	£	£
Net movement in unrestricted funds for the year	(58,400)	7,236
Resources used for net acquisition of tangible fixed assets	(2,513)	(2,439)
Net movement in unrestricted funds available for future activities	<u>(61,913)</u>	<u>4,797</u>

18. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2021	2021
	£	£	£
	Restricted	Unrestricted funds	Total Funds
Net movement in funds for the reporting period (as per the statement of financial activities)	-	(58,400)	(58,400)
Depreciation charges	-	2,064	2,064
Interest from investment	-	(198)	(198)
Decrease in debtors	38,220	62,494	100,714
(Decrease) in creditors	-	(196,319)	(196,319)
Net cash provided by/(used in) operating activities	<u>38,220</u>	<u>(190,359)</u>	<u>(152,139)</u>

	2020	2020	2020
	£	£	£
	Restricted	Unrestricted funds	Total Funds
Net movement in funds for the reporting period (as per the statement of financial activities)	-	7,236	7,236
Depreciation charges	-	1,716	1,716
Interest from investment	-	(3,481)	(3,481)
Decrease in debtors	(38,220)	42,289	4,069
Increase in creditors	-	115,494	115,494
Net cash provided by/(used in) operating activities	<u>(38,220)</u>	<u>163,254</u>	<u>125,034</u>

CARE ENGLAND
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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

19. ANALYSIS OF CASH AND CASH EQUIVALENTS INCLUDING NET DEBT

Analysis of Net Cash

	At 1 January 2021	Cash flows	Non cash changes	At 31 December 2021
	£	£	£	£
Cash and cash equivalents	1,753,873	(154,454)	-	1,599,419
Total net cash	<u>1,753,873</u>	<u>(154,454)</u>	-	<u>1,599,419</u>

20. CONTINGENT LIABILITIES

There were no contingent liabilities at 31 December 2021 or 31 December 2020.

21. LEASING COMMITMENT

At the balance sheet date, the company had commitments under non-cancellable operating leases as follows;

Operating leases which expire:

	2021	2020
	£	£
Within one year	36,695	46,770
Between two to five years	3,873	31,532
	<u>40,568</u>	<u>78,302</u>

22. CAPITAL COMMITMENTS

There were no capital commitments at 31 December 2021 or 31 December 2020.

23. RELATED PARTIES

Care England is a membership organisation. All of the trustees of Care England are directors, trustees or staff of companies and associations that are members of Care England. Owing to the nature of the operations of Care England, and the trustees being drawn from the organisations that are members of Care England, it is inevitable that transactions take place between Care England and organisations in which trustees have an interest. All transactions between the various organisations and Care England are at arm's length and are on the same basis for all members. None of the trustees of Care England or the companies and associations that they represent receives any benefit from these arrangements.

There are no other related party transactions in the reporting period or previous period that require disclosure.

