

**DALES-CARE**  
**(A COMPANY LIMITED BY GUARANTEE)**

**REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**Company Registration Number 02304789**

**Charity Number 700773**

## DALES-CARE

### CONTENTS

#### PAGE

Report to the Trustees	2 – 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes Forming Part of the Financial Statements	9 – 14

## **DALES-CARE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024**

The Trustees are pleased to present their report, together with the financial statements of the Charity for the year ended 31<sup>st</sup> March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2016 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1<sup>st</sup> January 2021)"

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

Charity Number	700773
Company Number	2304789
Registered Office	Wycar Bedale North Yorkshire DL8 1ER
Independent Examiner	Azets Audit Services Wynyard Park House Wynyard Avenue Wynyard TS22 5TB
Bankers	Barclays Bank plc 18a North End BEDALE North Yorkshire DL8 1AD

#### **DIRECTORS AND TRUSTEES**

The Directors of the charitable Company ('the Charity') are its Trustees for the purpose of Charity law and throughout this report are collectively referred to as the Trustees.

The Trustees who served during the year and since the year end were:-

Miss J A Gregg  
Mr C Ropner (Chairman)  
Mrs E J Dunning  
Mr P Braithwaite  
Mr C Blanchard  
Mr D Dalton

## **DALES-CARE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024 continued**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing Document**

Dales-care is a private Company limited by guarantee, incorporated in England and Wales, and governed by its Memorandum and Articles of Association dated 13<sup>th</sup> October 1988. It is registered as a Charity with the Charity Commission. Members undertake to contribute £1.00 to the Company's assets should it be wound up.

##### **Appointment of Trustees**

The Trustees are appointed by the members in accordance with the terms of the Memorandum and Articles and Association. Trustees are formally appointed at the Annual General Meeting. Each Trustee automatically retires every third year and is available for reappointment if they so wish.

##### **Trustee Qualification**

Trustees are chosen from individuals with appropriate experience, ensuring a wide range of skills and experience are brought to the governing body.

##### **Organisation**

The Board of Trustees meet on a regular basis to administer the Charity. A Finance Sub-Committee meets on a regular basis to consider the Charity's financial issues including planning and review.

##### **Risk Management**

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate and control those risks.

#### **OBJECTIVES AND ACTIVITIES**

The objects of the Charity are to promote the relief of the elderly in a manner in which now or hereafter may be deemed to be charitable within the Northallerton Health Authority district or such successor body.

##### **Achievements and Performances**

The Centre continued to provide its services during the year and were encouraged by the numbers attending, including new clients, who were able to take advantage of the facilities.

The Trustees would like to thank the staff and volunteers for their continued commitment throughout this year.

##### **How our Activities deliver Public Benefit**

The Trustees have had regard to the Charity Commission guidance on public benefit. The Trustees believe that the provision of facilities, social interaction, care and services for not only the independent older people in the area, but also those who are less able, through infirmity or other difficulties is of benefit not only to the Charity's numerous clients but to the community as a whole.



## **DALES-CARE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024 continued**

#### **FINANCIAL REVIEW**

The Trustees are grateful to individuals, local organisations and others who have supported Dales-Care with fundraising activities. During the year, after expenses, £8,806 was raised. The "Friends of Dales-Care" continue to provide help and, together with the other unpaid volunteers, the Trustees would sincerely like to express their gratitude for their continued support. The important role they play is essential to the function and the future wellbeing of the Dales-Care Centre.

The charity's results show a net deficit in the year of £13,647 compared with a net deficit of £10,626 in the previous year. During the year the Centre was flooded again and for a number of weeks had to use the facilities at Wycar Methodist Church, for which the Trustees would like to acknowledge their help and support during this period. As a result, the decision was taken to invest in Flood Doors to mitigate the impact of flooding in the future. The total cost of this work was £10,533. A 50% deposit was required when the order was placed and the balance on completion. The Charity received grants totalling £7,000 towards the project. At the year end, only the deposit had been paid and the balance held in grants of £1,733 has been shown in Restricted funds. The doors were fitted in June 2024. Despite the deficit the Trustees are confident the Charity is in a good position to continue the services provided.

The charity, is fully aware of the issues surrounding the continuing increase in light and heat costs, and are looking at ways to increase income to cover the additional costs, by fund raising and unfortunately increasing the price of the meals provided.

#### **RESERVES POLICY**

The Trustees readily acknowledge the need for ongoing financial support to enable it not only to achieve its objects but also to meet its commitments and become sustainable into the future and have the reserves to meet the requirements of the changing needs of the independent elderly person.

#### **INVESTMENT POLICY**

The Trustees have adopted a prudent attitude to investments and risks and believe that, by the utilisation of interest bearing investment accounts, they maximise the income available and protect the capital investment. Investment performance is reviewed regularly.

#### **PLANS FOR FUTURE PERIOD**

The Trustees, are continually looking at ways to ensure the Centre is used to its maximum, within the objects of the Charity.

## DALES-CARE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024 continued

#### **TRUSTEES' RESPONSIBILITIES STATEMENT**

The Trustees (who are also directors of Dales-care for the purpose 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 an 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 and FRS 102;
- 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 enables 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.

The Trustees have complied with the duty in Section 4 of the 2011 Charities Act to have due regard to the guidance published by the Charity Commission, including public benefit guidance.

#### **APPROVAL**

This Report has been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies by order of the Trustees.

The report was approved on 20<sup>th</sup> December 2024 and signed on its behalf by

  
.....  
MISS J. A. GREGG - TRUSTEE



## DALES-CARE

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DALES-CARE

I report on the accounts for the year ended 31<sup>st</sup> March 2024 which are set out on pages 7 to 14.

#### **Responsibilities and basis of report**

As the charity 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 company'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.

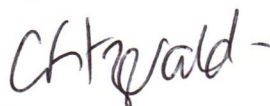
#### **Independent examiner's statement**

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 that in any material respect:

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:



Graham Fitzgerald BA FCA DChA  
Azets Audit Services  
Wynyard Park House  
Wynyard Avenue  
Wynyard  
TS22 5TB

Date: 23 December 2024

# DALES-CARE

## STATEMENT OF FINANCIAL ACTIVITIES (including INCOME AND EXPENDITURE ACCOUNT) FOR YEAR ENDED 31<sup>st</sup> MARCH 2024

	Notes	Unrestricted Funds £	Restricted Fund £	Total Funds 2024 £	Total Funds 2023 £
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from generated funds:</b>					
<b>Voluntary Income</b>					
Grants and Donations	3	12,170	7,000	19,170	12,038
<b>Activities for generating funds</b>					
Day Centre and Similar Income		51,616	-	51,616	51,472
<b>Interest Received</b>	4	648	-	648	156
<b>Other Income</b>	5	-	-	-	-
<b>TOTAL INCOMING RESOURCES</b>		64,434	7,000	71,434	63,666
<b>RESOURCES EXPENDED</b>					
<b>Cost of generating funds</b>					
Fundraising costs		500	-	500	3,140
<b>Sub total cost of generating funds</b>		500	-	500	3,140
<b>Charitable activities:-</b>					
Day Care Provision	6	72,753	6,322	79,075	66,182
<b>Governance Costs</b>	6	5,506	-	5,506	4,970
		78,259	6,322	84,581	71,152
<b>TOTAL RESOURCES EXPENDED</b>		78,759	6,322	85,081	74,292
<b>NET INCOME/(EXPENDITURE) FOR THE YEAR</b>		(14,325)	678	(13,647)	(10,626)
Transfer between Funds		-	-	-	-
<b>NET MOVEMENT OF FUNDS IN YEAR</b>		(14,325)	678	(13,647)	(10,626)
<b>Reconciliation of Funds</b>					
<b>TOTAL FUNDS brought forward</b>		146,162	40,911	187,073	197,699
<b>TOTAL FUNDS carried forward</b>	11, 12	131,837	41,589	173,426	187,073

The Statement of Financial Activities also complies with the requirements for income and expenditure account under the Companies Act 2006 .

The notes on pages 9 to 14 form part of these accounts.



**DALES-CARE**

**BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2024**

	<u>Notes</u>	<u>2024</u>	<u>2023</u>
		£	£
<b>FIXED ASSETS</b>			
Tangible Fixed Assets	8	143,444	151,012
<b>CURRENT ASSETS</b>			
Stocks		195	180
Debtors	9	150	1,020
Cash at Bank and in Hand		<u>34,087</u>	<u>38,316</u>
		<u>34,432</u>	<u>39,516</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	<u>4,450</u>	<u>3,455</u>
<b>NET CURRENT ASSETS</b>		29,982	36,061
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>173,426</u>	<u>187,073</u>
<b>NET ASSETS</b>		<u>173,426</u>	<u>187,073</u>
<b>UNRESTRICTED FUNDS</b>			
General	11	131,837	146,162
<b>RESTRICTED FUNDS</b>	12	<u>41,589</u>	<u>40,911</u>
		<u>173,426</u>	<u>187,073</u>

The Trustees are satisfied that the company was entitled to exemption under section 477 of the Companies Act 2006 for the year ended 31st March 2024. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Trustees acknowledge their responsibilities for:

- i ensuring that the company keeps accounting records which comply with section 386 of the Act; and
- ii preparing accounts which give a true and fair view of the state of affairs of the Company at 31st March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the Company.

These accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 relating to small entities.

The accounts were approved by the Board 20th December 2024.

.....  
Mrs E J Dunning – Trustee

The notes on pages 9 to 14 form part of these accounts.

Company Number 02304789

## **DALES-CARE**

### **NOTES FORMING PART OF THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024**

#### **1. ACCOUNTING POLICIES**

##### **Accounting Convention**

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice 2019 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1<sup>st</sup> January 2021). The charity is a Public Benefit Entity as defined by FRS 102.

The company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### **Going Concern**

At the time of approving the accounts, the trustees have a reasonable expectation that it has adequate resources to continue in operational existence for the foreseeable future. The trustees continue to adopt the going concern basis of accounting in preparing the accounts.

##### **Incoming Resources**

###### **Donations and Grants**

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the Charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the Charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

##### **Interest Receivable**

Interest is included when receivable by the Charity.



## **DALES-CARE**

### **NOTES FORMING PART OF THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024 continued**

#### **Resources Expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

Governance costs include those incurred in the governance of the Charity and its assets and are primarily associated with constitutional and statutory requirements.

#### **Tangible Fixed Assets**

Tangible fixed assets are initially measured at cost and subsequently depreciated over their estimated useful lives as follows:-

Freehold Property	2% straight line basis
Fixtures and Fittings	10% reducing balance basis
Equipment	15% reducing balance basis
Office Equipment	15% reducing balance basis

#### **Stock**

Stock is included at the lower of cost or net realisable value.

#### **Fund Accounting**

Funds held by the Charity are either:

- Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Designated funds – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.
- Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

## **2. LEGAL STATUS OF THE CHARITY**

The Charity is a Company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1 while he or she is a member.



## DALES-CARE

### NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024 continued

#### 3. VOLUNTARY INCOME

	<u>2024</u>	<u>2023</u>
	£	£
General donations	4,175	3,015
Fundraising events	7,995	9,023
Grants (restricted)	7,000	-
Grants (unrestricted)	-	-
	<u>19,170</u>	<u>12,038</u>

#### 4. INVESTMENT INCOME

	<u>2024</u>	<u>2023</u>
	£	£
Interest from deposit and investment accounts	648	156
	<u>=====</u>	<u>=====</u>

#### 5. OTHER INCOME

	<u>2024</u>	<u>2023</u>
	£	£
Insurance claims	-	-
	<u>=====</u>	<u>=====</u>

#### 6. ALLOCATION OF SUPPORT AND ANALYSIS OF CHARITABLE ACTIVITIES

The Company allocates its support costs as shown in the table below:-

	- Daycare Provision -				
	Unrestricted	Restricted	Governance	Total 2024	Total 2023
	£	£	£	£	£
Kitchen /activity costs	14,698	-	-	14,698	15,238
Salary costs - gross	37,586	-	-	37,586	32,336
Premises cost	13,160	5,267	1,189	19,616	11,017
Management costs	870	-	1,064	1,934	1,613
Professional fees	-	-	1,913	1,913	1,717
Accountancy fees	-	-	1,266	1,266	1,230
Depreciation	6,439	1,055	74	7,568	8,001
	<u>72,753</u>	<u>6,322</u>	<u>5,506</u>	<u>84,581</u>	<u>71,152</u>

#### Net income/(expenditure) for the year includes:

	<u>2024</u>	<u>2023</u>
	£	£
Fees payable to independent examiner for:		
- Independent examination	1,266	1,230
	<u>=====</u>	<u>=====</u>

## DALES-CARE

### NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024 continued

#### **6. ALLOCATION OF SUPPORT AND ANALYSIS OF CHARITABLE ACTIVITIES (CONTINUED)**

Comparative information in respect of the preceding period is as follows:-

	Daycare Unrestricted	Provision Restricted	Governance	Total 2023
	£	£	£	£
Kitchen /activity costs	15,238	-	-	15,238
Salary costs - gross	32,336	-	-	32,336
Premises cost	9,981	-	1,036	11,017
Management costs	713	-	900	1,613
Professional fees		-	1,717	1,717
Accountancy fees		-	1,230	1,230
Depreciation	6,835	1,079	87	8,001
	65,103	1,079	4,970	71,152

#### **7. EMPLOYMENT COSTS**

	<u>2024</u>	<u>2023</u>
	£	£
Wages and salaries	37,445	32,210
Social security costs	-	-
Pension costs	141	126
	<u>37,586</u>	<u>32,336</u>

The average number of paid employees during the year totalled 3.5 (2023 – 3). This is made up of 4 part time employees or the equivalent of 1.5 full time employees.

The Trustees did not receive any amounts in respect of fees or remuneration during the year.

One Trustee was reimbursed for expenses and repair work incurred on behalf of the charity, amounting to £1,456 ( 2023 £1,130).

There were 0 (2023 – 0) employees who received total employee benefits (excluding employer pension costs) of more than £60,000.

There were no other related party transactions during the year.

## DALES-CARE

### NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024 continued

#### 8. TANGIBLE FIXED ASSETS

	Freehold Property £	Motor Car £	Equipment £	Day Centre Furnishings & Fittings £	Office Equipment £	Total £
<b>COST</b>						
At 1 <sup>st</sup> April 2023	247,379		81,293	27,556	5,531	361,759
Additions						
Disposals						
At 31 <sup>st</sup> March 2024	247,379	-	81,293	27,556	5,531	361,759
<b>DEPRECIATION</b>						
At 1 <sup>st</sup> April 2023	115,271		67,202	23,238	5,036	210,747
Eliminated on disposal						
Charge for Year	4,948		2,114	432	74	7,568
At 31 <sup>st</sup> March 2024	120,219	-	69,316	23,670	5,110	218,315
<b>NET BOOK VALUE</b>						
At 31 <sup>st</sup> March 2024	127,160	-	11,977	3,886	421	143,444
At 31 <sup>st</sup> March 2023	132,108	-	14,091	4,318	495	151,012

The Trustees are of the opinion that its current value on an open market existing use basis would be at least equivalent to the Balance Sheet carrying value.

#### 9. DEBTORS

	<u>2024</u>	<u>2023</u>
	£	£
Trade debtors and accrued income	-	-
Prepayments	150	520
Other debtors	-	500
	<u>150</u>	<u>1,020</u>
	=====	=====

#### 10. CREDITORS - Amounts falling due within one year

	<u>2024</u>	<u>2023</u>
	£	£
Trade creditors	1,976	1,274
Accruals and deferred income	1,476	1,230
Other taxation and social security	998	951
	<u>4,450</u>	<u>3,455</u>
	=====	=====



**DALES-CARE**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024 continued**

**11. UNRESTRICTED FUNDS OF THE CHARITY**

	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b>£</b>	<b>£</b>
Balance at 1 <sup>st</sup> April 2023	146,162	155,709
Movement in Funds for the Year	(14,325)	(9,547)
Balance at 31 <sup>st</sup> March 2024	<u>131,837</u>	<u>146,162</u>

**12. RESTRICTED FUNDS OF THE CHARITY**

	<b>Extension &amp; Equipment</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At 1 <sup>st</sup> April 2023	1,077	39,834	40,911
Movement during Year	1,680	(1,002)	678
At 31 <sup>st</sup> March 2024	<u>2,757</u>	<u>38,832</u>	<u>41,589</u>

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>General Fund</b>	<b>Restricted Fund</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	118,561	24,883	143,444
Cash at bank and in hand	17,381	16,706	34,087
Other net current liabilities	(4,105)	-	(4,105)
Long term (liabilities)	-	-	-
	<u>131,837</u>	<u>41,589</u>	<u>173,426</u>

Comparative information in respect of the preceding period is as follows:-

	<b>General Fund</b>	<b>Restricted Fund</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	125,074	25,938	151,012
Cash at bank and in hand	23,343	14,973	38,316
Other net current liabilities	(2,255)	-	(2,255)
Long term (liabilities)	-	-	-
	<u>146,162</u>	<u>40,911</u>	<u>187,073</u>

## **DALES-CARE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024 continued**

#### **TRUSTEES' RESPONSIBILITIES STATEMENT**

The Trustees (who are also directors of Dales-care for the purpose 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 an 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 and FRS 102;
- 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 enables 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.

The Trustees have complied with the duty in Section 4 of the 2011 Charities Act to have due regard to the guidance published by the Charity Commission, including public benefit guidance.

#### **APPROVAL**

This Report has been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies by order of the Trustees.

The report was approved on .....December 2024 and signed on its behalf by

.....  
MISS J A GREGG – TRUSTEE

**DALES-CARE**

**BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2024**

	<u>Notes</u>	<u>2024</u>	<u>2023</u>
		£	£
<b>FIXED ASSETS</b>			
Tangible Fixed Assets	8	143,444	151,012
<b>CURRENT ASSETS</b>			
Stocks		195	180
Debtors	9	150	1,020
Cash at Bank and in Hand		<u>34,087</u>	<u>38,316</u>
		<u>34,432</u>	<u>39,516</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	<u>4,450</u>	<u>3,455</u>
<b>NET CURRENT ASSETS</b>		29,982	36,061
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>173,426</u>	<u>187,073</u>
<b>NET ASSETS</b>		<u>173,426</u>	<u>187,073</u>
<b>UNRESTRICTED FUNDS</b>			
General	11	131,837	146,162
<b>RESTRICTED FUNDS</b>	12	<u>41,589</u>	<u>40,911</u>
		<u>173,426</u>	<u>187,073</u>

The Trustees are satisfied that the company was entitled to exemption under section 477 of the Companies Act 2006 for the year ended 31st March 2024. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Trustees acknowledges their responsibilities for:

- i ensuring that the company keeps accounting records which comply with section 386 of the Act; and
- ii preparing accounts which give a true and fair view of the state of affairs of the Company at 31st March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the Company.

These accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 relating to small entities.

The accounts were approved by the Board ..... 2024.

.....  
Mrs E J Dunning – Trustee

The notes on pages 9 to 14 form part of these accounts.

Company Number 02304789