

ELLYS EXTRA CARE LIMITED

England & Wales · Charity number 703127

Details

Status Registered

Legal form Charitable company

Company number [02453210](#)

Registered 1990-07-19

Register [View on the Charity Commission register](#)

Contact

Address 10 St. Johns Avenue
Heysham
Morecambe
LA3 1EU

Phone 01524418309

Email ellyscare@aol.com

Activities

Objects: TO ENSURE THE PROVISION OF RESIDENTIAL ACCOMMODATION, DAYCARE, RESPITE CARE, TRANSPORT AND SPECIAL NEEDS CARE FOR MENTALLY HANDICAPPED, MENTALLY ILL, ELDERLY AND OTHER DISABLED, DISADVANTAGED OR HANDICAPPED PERSON IN HOUSING, NURSING HOMES, HOSTELS AND CARE HOMES AND OF NURSING AND GENERAL ATTENDANCE CARE AND TO PROMOTE HEALTH IN ANY WAY AND IN PARTICULAR BY PROVIDING FACILITIES GRATUITOUSLY OR OTHERWISE.

Activities: Provision of residential care services, Supported Living services, Day Care and Therapeutic services and housing and Support to adults with a Learning Disability. The training of staff to enable us to provide these services to our main client group. provision of housing for the use of Supported Living

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Accommodation/housing
- **Who:** Elderly/old People, People With Disabilities

Geography

- Birmingham City
- Coventry City
- Dudley
- Lancashire
- Sandwell
- Solihull
- Walsall
- Warwickshire
- Wolverhampton
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£135,152	£120,512	-	-
2024-03-31	£112,221	£104,904	-	-
2023-03-31	£107,817	£122,146	-	-
2022-03-31	£98,651	£107,895	-	-
2021-03-31	£73,548	£73,149	-	-

Trustees

Name	Role	Appointed
MICHELLE WEST-IRVINE		
SYLVIA PETERS		

ELLYS EXTRA CARE LIMITED

England & Wales - Charity number 703127

Accounts

Company registration No. 02453210 (England & Wales)

Charity No. 703127

Ellys Extra Care Limited

Trustees' Report and Unaudited Financial Statements

**For The Year Ended
31 March 2025**

ELLYS EXTRA CARE LIMITED

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ELLYS EXTRA CARE LIMITED

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31 MARCH 2025

Registered charity name Ellys Extra Care Limited

Charity registration number 703127

Company registration number 02453210

Registered office 10 St Johns Avenue
Heysham
Morecambe
Lancashire
LA3 1EU

The trustees

The trustees who served the charity during the period were as follows:-

Miss S Peters
Mrs M W Irvine

Secretary Miss S Peters

Independent Examiner MHA
Chartered Accountants
14 Mannin Way
Lancaster Business Park
Lancaster
LA1 3SW

ELLYS EXTRA CARE LIMITED

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2025.

Structure, governance and management

Ellys Extra Care is a registered charity and a company limited by guarantee and is governed by its Memorandum and Articles of Association. The Directors have incorporated the provisions of the Statement of Recommended Practices (SORP) 'Accounting and Reporting by Charities' into this report and financial statements.

The trustees who served during the year were:

Miss S Peters
Mrs M W Irvine

There are currently two trustees on the board, and a decision would be taken to appoint new trustees if either were to indicate it was their intention to step down. The existing trustees would act as mentors to the new trustees.

The trustees review the major risks the organisation faces as part of the annual business planning process. They have established systems to manage these risks. The trustees are satisfied that the arrangements for managing these risks, combined with the annual review of financial controls and the reserve policy, will ensure that sufficient resources are available to maintain services for the foreseeable future, in the event of adverse conditions.

Objectives and activities

Ellys Extra Care Limited exists, as per its governing document, to promote the quality of life, maintenance of standards and diversity of provision for people with a learning disability.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. In setting objects, the trustees give consideration to the guidance issued by the Charities Commission regarding the provision of public benefit.

The principle activity of Ellys Extra Care Limited in the year under review was concerned with providing housing for adults with a learning disability.

Achievements and performance

People and Employment

The trustees continue to manage the day to day responsibilities of running the organisation.

Ellys Extra Care current employee status remains at zero.

Trustees training, enabling them to maintain professional compliance has been accessed via Business Link, Institute of Directors, CIPD and Association for Real Change.

Ordinary Housing

93 West End Road has remained fully occupied throughout the 2024/2025 financial year. Day to day maintenance has taken place with no major works carried out apart from a replacement boiler.

ELLYS EXTRA CARE LIMITED

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

Clarendon Road – The property has accommodated 3 tenants throughout the year with one vacancy. The tenants are settled making it difficult to fill the vacancy. A new boiler was installed in April 24. Two new windows also installed.

Haven Lodge – 4 tenants have remained in the property throughout the financial year. Day to day maintenance has been carried out. Ellys Extra Care lease this property on a peppercorn rent from June 2024.

Halden Road – The property accommodated three tenants.

Tylecote – Ellys Extra Care has continued to lease this property on a peppercorn rent. Three tenants have remained in the property until mid year when the vacancy was filled. The building required a new roof in March 25 along with a new frontdoor.

As of 31st March 2025 there were seventeen tenants in the five properties with one vacancies.

Fund Raising

There have been no fundraising activities this financial year.

Financial review

The sole source of income is rent from the tenanted properties. The charity has made a surplus of £14,640 (2024: £7,317). Closing reserves are £377,455 (2024: £362,815).

The trustees monitor the levels of funds coming in via rent from the tenanted properties and agree a programme of works per house each year. Funds are set aside for day to day repairs in addition to the works programme.

Reserves policy

It is a stated objective of the trustees of the charity to try to achieve unrestricted resources equivalent to the cost of three months operations. The current level of reserves of £377,455 is well in excess of this however the majority of this constitutes the fixed assets of the charity of £321,829. Free reserves after the deduction of fixed assets total £55,626, an increase on 2024 (£37,244).

As such the trustees are conscious that the Charity's free reserves need to be strengthened in order to ensure that the charity is able to continue its operations without impacting on its fixed asset holdings which are essential to the charity's objectives.

Plans for the future

Plans for 2025/26 are as follows:

To provide good quality housing accommodation by ensuring that the properties are well maintained.

To review the five properties to ensure there is a full maintenance plan in place.

To monitor the implementation of The Supported Housing (Regulatory Oversight) Act, and to comply with any regulations brought in.

ELLYS EXTRA CARE LIMITED

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2025

Statement of Trustee's responsibilities

The trustees (who are also the directors of Ellys Extra Care Limited for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and;
- prepare the accounts 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 are sufficient to show and explain the charitable company's transactions and 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.

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

On behalf of the board of trustees

Sylvia Peters

.....
Miss S Peters

Trustee

July 24, 2025
Dated:

ELLYS EXTRA CARE LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ELLYS EXTRA CARE LIMITED FOR THE YEAR ENDED 31 MARCH 2025

I report on the accounts of the company for the year ended 31 March 2025 which are set out on pages 6 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.

J Steer

Jack Steer BA (Hons) ACA
MHA
Chartered Accountants
14 Mannin Way
Lancaster Business Park
Lancaster
LA1 3SW

July 24, 2025
.....

ELLYS EXTRA CARE LIMITED**STATEMENT OF FINANCIAL ACTIVITIES****(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)****FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income from:					
Investments	3	271	-	271	75
Charitable activities	4	134,881	-	134,881	112,146
Total		135,152	-	135,152	112,221
Expenditure on:					
Charitable activities	5	120,512	-	120,512	104,904
Total		120,512	-	120,512	104,904
Net income/(expenditure)		14,640	-	14,640	7,317
Transfers between funds		-	-	-	-
Net movement in funds		14,640	-	14,640	7,317
Reconciliation of funds:					
Total funds brought forward		362,815	-	362,815	355,498
Total funds carried forward	12	377,455	-	377,455	362,815

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 8 to 14 form part of these financial statements.

ELLYS EXTRA CARE LIMITED**BALANCE SHEET****AS AT 31 MARCH 2025**

		2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	9		321,829		325,571
Current assets					
Debtors	10	37,650		33,074	
Cash at bank and in hand		30,005		8,193	
			67,655		41,267
Creditors: amounts falling due within one year	11	(12,029)		(4,023)	
Net current assets			55,626		37,244
Total assets less current liabilities			377,455		362,815
Net assets			377,455		362,815
Funds:					
Unrestricted funds	12	377,455		362,815	
Restricted income funds	12	-		-	
Total funds			377,455		362,815

The financial statements have been prepared in accordance with the provisions for small companies.

For the year ended 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- and the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts were approved by the trustees and authorised for issue on July 24, 2025 and are signed on their behalf by:

Sylvia Peters

.....
Miss S Peters
Trustee

Company Registration Number: 02453210

The notes on pages 8 to 14 form part of these financial statements.

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Legal form

The charity constitutes a limited company, limited by guarantee as defined by the Companies Act 2006, incorporated in England and Wales. The address of the charity, the nature of its operations and its principal activities are all detailed in the Trustees' report and charity administrative details pages in these financial statements.

Basis of accounting

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

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.

Preparation of the accounts on a going concern basis

At the balance sheet date, the Charity has cash funds of £30,004 and net current assets of £55,626, relying on the support of a Trustee through a debtor balance. With this support, the trustees consider the company to have a sufficient level of working capital to see it through the upcoming months and therefore it remains wholly solvent.

The trustees do not consider there to be a material uncertainty at this time, and there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Housing benefit is credited to the statement of financial activities in the period in which income is earned. If any benefit is received in advance of the period to which it relates, it will be reflected in deferred income within the balance sheet. No income is shown net of expenditure.

Investment income represents bank interest receivable and is recognised on receipt.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (continued)

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred. Support costs are those which assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly to support the objectives of the charity. Where costs cannot be directly attributed to a particular heading, they have been allocated on a basis consistent with the use of the resources.

Tangible fixed assets

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	-	2% straight line
Office Equipment	-	25% straight line

Freehold land is not depreciated.

Debtors and creditors

Debtors and creditors with no stated interest rate and receivable and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash is a basic financial asset and includes cash in hand and deposits held at call with banks.

Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

Accumulated funds

Unrestricted funds - these are available for us at the discretion of the trustees in furtherance of the general activities of the charity.

Restricted funds - these are subjected to restrictions on their expenditure imposed by the donor. The purposes and uses of any restricted funds are set out in the notes to the accounts where applicable.

Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to contractual provisions of the instrument.

ELLYS EXTRA CARE LIMITED**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****1 Accounting policies (continued)****Taxation**

The charity is recognised by the Inland Revenue as a UK Charity and is entitled to exemptions from corporation tax.

2 Judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from investments

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Interest receivable	271	-	271	75
	271	-	271	75

All income in the prior year was unrestricted.

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Housing benefit	114,045	-	114,045	102,870
Tenant contributions	20,836	-	20,836	9,276
	134,881	-	134,881	112,146

All income in the prior year was unrestricted.

ELLYS EXTRA CARE LIMITED**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025****5 Expenditure on charitable activities**

	Provision of care services £	Total 2025 £	Total 2024 £
Rent, service, rates and water	58,817	58,817	66,055
Light and heat	15,991	15,991	6,485
Repairs and maintenance	26,113	26,113	13,657
Insurance	1,978	1,978	3,011
Telephone and postage	2,670	2,670	2,710
Miscellaneous purchases	557	557	477
Depreciation	11,072	11,072	9,418
Support and governance costs (note 6)	3,314	3,314	3,091
	120,512	120,512	104,904

Of the above expenditure £nil (2024: £nil) was made against restricted funds.

6 Support costs

	Total 2025 £	Total 2024 £
Sundry expenses	35	35
Independent examination fees	3,279	3,056
	3,314	3,091

7 Trustee remuneration (including key management personnel)

None of the trustees (or any persons connected with them) received any direct remuneration or reimbursed expenditure during the year. No trustee made any donation to the charity in the year.

A sole-trader business of S Peters, Trustee, received income from the charity during the year as fully detailed in the related party note to these financial statements on page 14.

The trustees are considered to be the key management personnel of the company. As such, no amounts were paid to key management personnel in the current or prior year.

The charity had no employees during the current or prior period.

ELLYS EXTRA CARE LIMITED**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****8 Net income/(expenditure)**

	2025	2024
	£	£
Net income/(expenditure) is after charging/(crediting):		
Depreciation	11,072	9,418
Independent examiner's remuneration; - independent examination fee	3,279	3,056

9 Fixed assets

	Land and buildings	Equipment & Fittings	Totals
	£	£	£
Cost			
At 1 April 2024	436,845	2,878	439,723
Additions	-	7,330	7,330
Disposals	-	-	-
At 31 March 2025	436,845	10,208	447,053
Depreciation			
At 1 April 2024	111,313	2,839	114,152
Charge for the year	9,354	1,718	11,072
Eliminated on disposals	-	-	-
At 31 March 2025	120,667	4,557	125,224
Net book value			
At 31 March 2025	316,178	5,651	321,829
At 1 April 2024	325,532	39	325,571

10 Debtors

	2025	2024
	£	£
Other debtors	36,965	32,432
Debtors	529	483
Prepayments and accrued income	156	159
	37,650	33,074

ELLYS EXTRA CARE LIMITED**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025****11 Creditors: falling due within one year**

	2025	2024
	£	£
Accruals	12,029	4,023
	12,029	4,023

12 Analysis of funds: Current year

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General fund	362,815	135,152	(120,512)	-	377,455
Restricted fund	-	-	-	-	-
Total funds	362,815	135,152	(120,512)	-	377,455

13 Analysis of funds: Prior year

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Unrestricted funds					
General fund	355,498	112,221	(104,904)	-	362,815
Restricted fund	-	-	-	-	-
Total funds	355,498	112,221	(104,904)	-	362,815

14 Commitments under operating leases

The charity incurs a peppercorn rent for the rental of a property from a related party entity, Haven Support Services. In the prior year the rental charge was £8,000 from another related party entity Haven Lodge.

At 31 March 2025 the Charity was committed to a peppercorn rent (2024: £8,000) of rental charges under the most recent agreement.

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Related party transactions and control

The charity was under the control of the Board of Trustees during the current and prior period.

S Peters is a Trustee and also operates as a sole trader, trading as "Haven Lodge". During the year, Haven Lodge charged Ellys Extra Care Limited rent totalling £nil (2024: £8,000). Housing benefit income of £102,711 (2024: £94,723) was received by Haven Lodge on behalf of Ellys Extra Care Limited. A further £10,563 (2024: £8,776) was received by Haven Lodge from tenants towards bills on behalf of Ellys Extra Care Limited. Management fees were charge to and expenses incurred on behalf of Ellys Extra Care Limited totalling £64,170 (2024: £67,134) and costs were incurred by Ellys on behalf of Haven Lodge of £2,979 (2024: £4,272).

As a result of the above transactions, and following other cash repayments, £36,965 (2024: £32,432) is included in other debtors at the year end.

There are no further disclosable related party transactions in the year.

16 Company limited by guarantee

The company is limited by guarantee. In the event of the company being wound up or dissolved, each of the members undertakes to contribute such amounts as may be required, not exceeding £1, for payment of debts or liabilities.

ELLYS EXTRA CARE LIMITED

England & Wales - Charity number 703127

Accounts

Company registration No. 02453210 (England & Wales)

Charity No. 703127

Ellys Extra Care Limited

Trustees' Report and Unaudited Financial Statements

**For The Year Ended
31 March 2024**

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CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

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Registered charity name Ellys Extra Care Limited

Charity registration number 703127

Company registration number 02453210

Registered office 10 St Johns Avenue
Heysham
Morecambe
Lancashire
LA3 1EU

The trustees

The trustees who served the charity during the period were as follows:-

Miss S Peters
Mrs M W Irvine

Secretary Miss S Peters

Independent Examiner MHA
Chartered Accountants
14 Mannin Way
Lancaster Business Park
Lancaster
LA1 3SW

ELLYS EXTRA CARE LIMITED

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

Structure, governance and management

Ellys Extra Care is a registered charity and a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who served during the year were:

Miss S Peters
Mrs M W Irvine

There are currently two trustees on the board, and a decision would be taken to appoint new trustees if either were to indicate it was their intention to step down. The existing trustees would act as mentors to the new trustees.

The trustees review the major risks the organisation faces as part of the annual business planning process. They have established systems to manage these risks. The trustees are satisfied that the arrangements for managing these risks, combined with the annual review of financial controls and the reserve policy, will ensure that sufficient resources are available to maintain services for the foreseeable future, in the event of adverse conditions.

Objectives and activities

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The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. In setting objects, the trustees give consideration to the guidance issued by the Charities Commission regarding the provision of public benefit.

The principle activity of Ellys Extra Care Limited in the year under review was concerned with providing housing for adults with a learning disability.

Achievements and performance

People and Employment

The trustees continue to manage the day to day responsibilities of running the organisation.

Ellys Extra Care current employee status remains at zero.

Trustees training, enabling them to maintain professional compliance has been accessed via Business Link, Institute of Directors, CIPD and Association for Real Change.

Ordinary Housing

93 West End Road has remained fully occupied throughout the 2023/2024 financial year. Decoration of the hallway and bedrooms ceilings were undertaken along with redecoration of the kitchen area.

Clarendon Road – The property accommodated 4 tenants until 7th May 2023 when one of the original tenants suddenly passed away. 3 tenants have remained in the property for the rest of this year. Some carpeting has been replaced and a new boiler has been identified as needed early 2024/25.

ELLYS EXTRA CARE LIMITED

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

Haven Lodge – 4 tenants have remained in the property throughout the financial year. A bathroom replacement took place mid 2023. No further improvement works have been carried out.

Halden Road – The property accommodated three tenants. The only major building work undertaken this year is the replacement of the gas boiler.

Tylecote – Ellys Extra Care has continued to lease this property on a peppercorn rent. Three tenants have remained in the property until 17th July 2023 when a further person took up a tenancy. One of the original tenants passed away on 10th August 2023 again leaving the number of tenants as 3. No major building works have taken place within the financial year.

As of 31st March 2024 there were sixteen tenants in the five properties with two vacancies.

Fund Raising

There have been no fundraising activities this financial year.

Financial review

The sole source of income is rent from the tenanted properties. The charity has made a surplus of £7,317 (2023: £14,329 deficit). Closing reserves are £362,815 (2023: £355,498).

The trustees monitor the levels of funds coming in via rent from the tenanted properties and agree a programme of works per house each year. Funds are set aside for day to day repairs in addition to the works programme.

Reserves policy

It is a stated objective of the trustees of the charity to try to achieve unrestricted resources equivalent to the cost of three months operations. The current level of reserves of £362,815 is well in excess of this however the majority of this constitutes the fixed assets of the charity of £325,571. Free reserves after the deduction of fixed assets total £37,244, an increase on 2023 (£20,509).

As such the trustees are conscious that the Charity's free reserves need to be strengthened in order to ensure that the charity is able to continue its operations without impacting on its fixed asset holdings which are essential to the charity's objectives.

Plans for the future

Plans for 2024/25 are as follows:

Clarendon Road to have a boiler replacement.

To provide good quality housing accommodation by ensuring that the properties are well maintained.

To review the five properties to ensure there is a full maintenance plan in place.

To monitor Lancaster Councils pending decision of whether or not to extend their Licensing Scheme to cover the West End of Morecambe and Heysham. This would require all five of the properties to be licenced and meet the council's standards. Ellys Extra Care's properties currently meet the majority of the requirements however having to licence the properties and meet additional requirements will have a financial impact on the charity. This is ongoing from the previous year

ELLYS EXTRA CARE LIMITED

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2024

Statement of Trustee's responsibilities

The trustees (who are also the directors of Ellys Extra Care Limited for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and 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 2019 (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 and;
- prepare the accounts 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 are sufficient to show and explain the charitable company's transactions and 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.

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

On behalf of the board of trustees

Sylvia Peters

.....
Miss S Peters

Trustee

Dated: November 14, 2024
.....

ELLYS EXTRA CARE LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ELLYS EXTRA CARE LIMITED FOR THE YEAR ENDED 31 MARCH 2024

I report on the accounts of the company for the year ended 31 March 2024 which are set out on pages 6 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.

Jack Steer BA (Hons) ACA
MHA
Chartered Accountants
14 Mannin Way
Lancaster Business Park
Lancaster
LA1 3SW

.....

ELLYS EXTRA CARE LIMITED**STATEMENT OF FINANCIAL ACTIVITIES****(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)****FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:					
Investments	3	75	-	75	43
Charitable activities	4	112,146	-	112,146	107,774
Total		112,221	-	112,221	107,817
Expenditure on:					
Charitable activities	5	104,904	-	104,904	122,146
Total		104,904	-	104,904	122,146
Net income/(expenditure)		7,317	-	7,317	(14,329)
Transfers between funds		-	-	-	-
Net movement in funds		7,317	-	7,317	(14,329)
Reconciliation of funds:					
Total funds brought forward		355,498	-	355,498	369,827
Total funds carried forward	12	362,815	-	362,815	355,498

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 8 to 14 form part of these financial statements.

ELLYS EXTRA CARE LIMITED**BALANCE SHEET****AS AT 31 MARCH 2024**

		2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	9		325,571		334,989
Current assets					
Debtors	10	33,074		19,092	
Cash at bank and in hand		8,193		4,295	
			41,267		23,387
Creditors: amounts falling due within one year	11	(4,023)		(2,878)	
Net current assets			37,244		20,509
Total assets less current liabilities			362,815		355,498
Net assets			362,815		355,498
Funds:					
Unrestricted funds	12	362,815		355,498	
Restricted income funds	12	-		-	
Total funds			362,815		355,498

The financial statements have been prepared in accordance with the provisions for small companies.

For the year ended 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- and the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

November 14, 2024

These accounts were approved by the trustees and authorised for issue on and are signed on their behalf by:

Sylvia Peters

.....
Miss S Peters
Trustee

Company Registration Number: 02453210

The notes on pages 8 to 14 form part of these financial statements.

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Legal form

The charity constitutes a limited company, limited by guarantee as defined by the Companies Act 2006, incorporated in England and Wales. The address of the charity, the nature of its operations and its principal activities are all detailed in the Trustees' report and charity administrative details pages in these financial statements.

Basis of accounting

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

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.

Preparation of the accounts on a going concern basis

At the balance sheet date, the Charity has cash funds of £8,193 and net current assets of £37,274, relying on the support of a Trustee through a debtor balance. With this support, the trustees consider the company to have a sufficient level of working capital to see it through the upcoming months and therefore it remains wholly solvent.

The trustees do not consider there to be a material uncertainty at this time, and there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Housing benefit is credited to the statement of financial activities in the period in which income is earned. If any benefit is received in advance of the period to which it relates, it will be reflected in deferred income within the balance sheet. No income is shown net of expenditure.

Investment income represents bank interest receivable and is recognised on receipt.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (continued)

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred. Support costs are those which assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly to support the objectives of the charity. Where costs cannot be directly attributed to a particular heading, they have been allocated on a basis consistent with the use of the resources.

Tangible fixed assets

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	-	2% straight line
Office Equipment	-	25% straight line

Freehold land is not depreciated.

Debtors and creditors

Debtors and creditors with no stated interest rate and receivable and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash is a basic financial asset and includes cash in hand and deposits held at call with banks.

Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

Accumulated funds

Unrestricted funds - these are available for us at the discretion of the trustees in furtherance of the general activities of the charity.

Restricted funds - these are subjected to restrictions on their expenditure imposed by the donor. The purposes and uses of any restricted funds are set out in the notes to the accounts where applicable.

Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to contractual provisions of the instrument.

ELLYS EXTRA CARE LIMITED**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024**

1 Accounting policies (continued)**Taxation**

The charity is recognised by the Inland Revenue as a UK Charity and is entitled to exemptions from corporation tax.

2 Judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from investments

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Interest receivable	75	-	75	43
	75	-	75	43

All income in the prior year was unrestricted.

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Housing benefit	102,870	-	102,870	99,090
Tenant contributions	9,276	-	9,276	8,684
	112,146	-	112,146	107,774

All income in the prior year was unrestricted.

ELLYS EXTRA CARE LIMITED**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024****5 Expenditure on charitable activities**

	Provision of care services £	Total 2024 £	Total 2023 £
Rent, service, rates and water	66,055	66,055	64,131
Light and heat	6,485	6,485	11,235
Repairs and maintenance	13,657	13,657	28,698
Insurance	3,011	3,011	2,883
Telephone and postage	2,710	2,710	2,184
Miscellaneous purchases	477	477	477
Depreciation	9,418	9,418	9,532
Support and governance costs (note 6)	3,091	3,091	3,006
	<hr/>	<hr/>	<hr/>
	104,904	104,904	122,146
	<hr/>	<hr/>	<hr/>

Of the above expenditure £nil (2023: £nil) was made against restricted funds.

6 Support costs

	Total 2024 £	Total 2023 £
Sundry expenses	35	174
Independent examination fees	3,056	2,832
	<hr/>	<hr/>
	3,091	3,006
	<hr/>	<hr/>

7 Trustee remuneration (including key management personnel)

None of the trustees (or any persons connected with them) received any direct remuneration or reimbursed expenditure during the year. No trustee made any donation to the charity in the year.

A sole-trader business of S Peters, Trustee, received income from the charity during the year as fully detailed in the related party note to these financial statements on page 14.

The trustees are considered to be the key management personnel of the company. As such, no amounts were paid to key management personnel in the current or prior year.

The charity had no employees during the current or prior period.

ELLYS EXTRA CARE LIMITED**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024****8 Net income/(expenditure)**

	2024	2023
	£	£
Net income/(expenditure) is after charging/(crediting):		
Depreciation	9,418	9,532
Independent examiner's remuneration; - independent examination fee	3,056	2,832

9 Fixed assets

	Land and buildings £	Equipment & Fittings £	Totals £
Cost			
At 1 April 2023	436,845	2,878	439,723
Additions	-	-	-
Disposals	-	-	-
At 31 March 2024	436,845	2,878	439,723
Depreciation			
At 1 April 2023	101,959	2,775	104,734
Charge for the year	9,354	64	9,418
Eliminated on disposals	-	-	-
At 31 March 2024	111,313	2,839	114,152
Net book value			
At 31 March 2024	325,532	39	325,571
At 1 April 2023	334,886	103	334,989

10 Debtors

	2024	2023
	£	£
Other debtors	32,432	18,956
Debtors	483	-
Prepayments and accrued income	159	136
	33,074	19,092

ELLYS EXTRA CARE LIMITED**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024****11 Creditors: falling due within one year**

	2024 £	2023 £
Accruals	4,023	2,878
	4,023	2,878

12 Analysis of funds: Current year

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Unrestricted funds					
General fund	355,498	112,221	(104,904)	-	362,815
Restricted fund	-	-	-	-	-
Total funds	355,498	112,221	(104,904)	-	362,815

13 Analysis of funds: Prior year

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Unrestricted funds					
General fund	369,827	107,817	(122,146)	-	355,498
Restricted fund	-	-	-	-	-
Total funds	369,827	107,817	(122,146)	-	355,498

14 Commitments under operating leases

The charity incurs annual operate lease charges of £8,000 for the rental of a property from a related party entity, Haven Lodge. At 31 March 2024 the Charity was committed to a further £8,000 (2023: £8,000) of rental charges under the most recent agreement.

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Related party transactions and control

The charity was under the control of the Board of Trustees during the current and prior period.

S Peters is a Trustee and also operates as a sole trader, trading as "Haven Lodge". During the year, Haven Lodge charged Ellys Extra Care Limited rent totalling £8,000 (2023: £8,000). Housing benefit income of £94,723 (2023: £99,193) was received by Haven Lodge on behalf of Ellys Extra Care Limited. A further £8,776 (2023: £8,684) was received by Haven Lodge from tenants towards bills on behalf of Ellys Extra Care Limited. Management fees were charge to and expenses incurred on behalf of Ellys Extra Care Limited totalling £67,134 (2023: £69,057) and costs were incurred by Ellys on behalf of Haven Lodge of £4,272 (2023: £3,784).

As a result of the above transactions, and following other cash repayments, £32,432 (2023: £18,956) is included in other debtors at the year end.

There are no further disclosable related party transactions in the year.

16 Company limited by guarantee

The company is limited by guarantee. In the event of the company being wound up or dissolved, each of the members undertakes to contribute such amounts as may be required, not exceeding £1, for payment of debts or liabilities.

ELLYS EXTRA CARE LIMITED

England & Wales - Charity number 703127

Accounts

Ellys Extra Care Limited

Trustees' Report and Unaudited Financial Statements

**For The Year Ended
31 March 2023**

ELLYS EXTRA CARE LIMITED

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Independent Examiner's report to the trustees	5
Statement of financial activities (incorporating the income and expenditure account)	6
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ELLYS EXTRA CARE LIMITED

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31 MARCH 2023

Registered charity name Ellys Extra Care Limited

Charity registration number 703127

Company registration number 02453210

Registered office 10 St Johns Avenue
Heysham
Morecambe
Lancashire
LA3 1EU

The trustees

The trustees who served the charity during the period were as follows:-

Miss S Peters
Mrs M W Irvine

Secretary Miss S Peters

Independent Examiner MHA Moore and Smalley
Chartered Accountants
Priory Close
St Mary's Gate
Lancaster
Lancashire
LA1 1XB

ELLYS EXTRA CARE LIMITED

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

Structure, governance and management

Ellys Extra Care is a registered charity and a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who served during the year were:

Miss S Peters
Mrs M W Irvine

There are currently two trustees on the board, and a decision would be taken to appoint new trustees if either were to indicate it was their intention to step down. The existing trustees would act as mentors to the new trustees.

The trustees review the major risks the organisation faces as part of the annual business planning process. They have established systems to manage these risks. The trustees are satisfied that the arrangements for managing these risks, combined with the annual review of financial controls and the reserve policy, will ensure that sufficient resources are available to maintain services for the foreseeable future, in the event of adverse conditions.

Objectives and activities

Ellys Extra Care Limited exists, as per its governing document, to promote the quality of life, maintenance of standards and diversity of provision for people with a learning disability.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. In setting objects, the trustees give consideration to the guidance issued by the Charities Commission regarding the provision of public benefit.

The principle activity of Ellys Extra Care Limited in the year under review was concerned with providing housing for adults with a learning disability.

Achievements and performance

People and Employment

The trustees continue to manage the day to day responsibilities of running the organisation.

Ellys Extra Care current employee status remains at zero.

Trustees training, enabling them to maintain professional compliance has been accessed via Business Link, Institute of Directors, CIPD and Association for Real Change.

Ordinary Housing

93 West End Road has remained fully occupied throughout the 2022/2023 financial year. Cracking of ceilings in the hallway and one of the downstairs bedrooms was identified which resulted in the ceilings being removed and replaced.

Clarendon Road –The property accommodated four tenants throughout the financial year. No major building works took place.

ELLYS EXTRA CARE LIMITED

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

Haven Lodge – The property had two tenants at the start of the financial year. The two tenants had become incompatible with one indicating they would move homes. The property would not have been sustainable with the one tenant. Plans were drawn up to convert part of the ground floor into a self contained single flat for one of the existing tenants. It was costly and delays were incurred due to builders and materials availability. However the cost of the conversation has benefited the Charity by enabling two further tenants to move into the main house during November 2022. Four tenants occupy the house at 31st March 2023.

Halden Road – The property accommodated three tenants. The only major building work undertaken this year is the replacement of the gas boiler.

Tylecote – Ellys Extra Care has continued to lease this property on a peppercorn rent. Three tenants have remained in the property with one vacancy. No major building works have taken place within the financial year.

As of 31st March 2023 there were seventeen tenants in the five properties with one vacancy.

Fund Raising

There have been no fundraising activities this financial year.

Financial review

The sole source of income is rent from the tenanted properties. With the current period being a transitional one the charity has made a deficit of £14,329 (2022: £9,243 deficit). Closing reserves are £355,498 (2022: £369,827).

The trustees monitor the levels of funds coming in via rent from the tenanted properties and agree a programme of works per house each year. Funds are set aside for day to day repairs in addition to the works programme.

Reserves policy

It is a stated objective of the trustees of the charity to try to achieve unrestricted resources equivalent to the cost of three months operations. The current level of reserves of £355,348 is well in excess of this however the majority of this constitutes the fixed assets of the charity of £344,989. Free reserves after the deduction of fixed assets total £20,509, a reduction on 2022 (£25,306).

As such the trustees are conscious that the Charity's free reserves need to be strengthened in order to ensure that the charity is able to continue its operations without impacting on its fixed asset holdings which are essential to the charity's objectives.

Plans for the future

Plans for 2022/23 are as follows:

To provide good quality housing accommodation by ensuring that the properties are well maintained.

To review the five properties to ensure there is a full maintenance plan in place.

ELLYS EXTRA CARE LIMITED

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2023

Statement of Trustee's responsibilities

The trustees (who are also the directors of Ellys Extra Care Limited for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and 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 2019 (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 and;
- prepare the accounts 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 are sufficient to show and explain the charitable company's transactions and 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.

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

On behalf of the board of trustees



Miss S Peters

Trustee

Dated: 23/10/2023

ELLYS EXTRA CARE LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ELLYS EXTRA CARE LIMITED FOR THE YEAR ENDED 31 MARCH 2023

I report on the accounts of the company for the year ended 31 March 2023 which are set out on pages 6 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.



Richard Hall FCCA
MHA Moore and Smalley
Chartered Accountants
Priory Close
St Mary's Gate
Lancaster
LA1 1XB

24/10/2023...

ELLYS EXTRA CARE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
Investments	3	43	-	43	1
Charitable activities	4	107,774	-	107,774	98,651
Total		107,817	-	107,817	98,652
Expenditure on:					
Charitable activities	5	122,146	-	122,146	107,895
Total		122,146	-	122,146	107,895
Net income/(expenditure)		(14,329)	-	(14,329)	(9,243)
Transfers between funds		-	-	-	-
Net movement in funds		(14,329)	-	(14,329)	(9,243)
Reconciliation of funds:					
Total funds brought forward		369,827	-	369,827	379,070
Total funds carried forward	12	355,498	-	355,498	369,827

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 8 to 14 form part of these financial statements.

ELLYS EXTRA CARE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2023

		2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	9		334,989		344,521
Current assets					
Debtors	10	19,092		20,842	
Cash at bank and in hand		4,295		7,270	
			23,387		28,112
Creditors: amounts falling due within one year	11	(2,878)		(2,806)	
Net current assets			20,509		25,306
Total assets less current liabilities			355,498		369,827
Net assets			355,498		369,827
Funds:					
Unrestricted funds	12	355,498		369,827	
Restricted income funds	12	-		-	
Total funds			355,498		369,827

The financial statements have been prepared in accordance with the provisions for small companies.

For the year ended 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- and the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts were approved by the trustees and authorised for issue on 23/10/2023..... and are signed on their behalf by:



Miss S Peters
Trustee

Company Registration Number: 02453210

The notes on pages 8 to 14 form part of these financial statements.

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Legal form

The charity constitutes a limited company, limited by guarantee as defined by the Companies Act 2006, incorporated in England and Wales. The address of the charity, the nature of its operations and its principal activities are all detailed in the Trustees' report and charity administrative details pages in these financial statements.

Basis of accounting

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

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.

Preparation of the accounts on a going concern basis

At the balance sheet date, the Charity has cash funds of £4,295 and net current assets of £20,509, relying on the support of a Trustee through a debtor balance. With this support, the trustees consider the company to have a sufficient level of working capital to see it through the upcoming months and therefore it remains wholly solvent.

The trustees do not consider there to be a material uncertainty at this time, and there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Housing benefit is credited to the statement of financial activities in the period in which income is earned. If any benefit is received in advance of the period to which it relates, it will be reflected in deferred income within the balance sheet. No income is shown net of expenditure.

Investment income represents bank interest receivable and is recognised on receipt.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (continued)

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred. Support costs are those which assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly to support the objectives of the charity. Where costs cannot be directly attributed to a particular heading, they have been allocated on a basis consistent with the use of the resources.

Tangible fixed assets

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	-	2% straight line
Office Equipment	-	25% straight line

Freehold land is not depreciated.

Debtors and creditors

Debtors and creditors with no stated interest rate and receivable and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash is a basic financial asset and includes cash in hand and deposits held at call with banks.

Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

Accumulated funds

Unrestricted funds - these are available for us at the discretion of the trustees in furtherance of the general activities of the charity.

Restricted funds - these are subjected to restrictions on their expenditure imposed by the donor. The purposes and uses of any restricted funds are set out in the notes to the accounts where applicable.

Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to contractual provisions of the instrument.

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (continued)

Taxation

The charity is recognised by the Inland Revenue as a UK Charity and is entitled to exemptions from corporation tax.

2 Judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from investments

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Interest receivable	43	-	43	1
	43	-	43	1

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Housing benefit	99,090	-	99,090	88,226
Tenant contributions	8,684	-	8,684	10,425
	107,774	-	107,774	98,651

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Expenditure on charitable activities

	Provision of care services £	Total 2023 £	Total 2022 £
Rent, service, rates and water	64,131	64,131	54,777
Light and heat	11,235	11,235	10,750
Repairs and maintenance	28,698	28,698	24,674
Insurance	2,883	2,883	2,625
Telephone and postage	2,184	2,184	1,818
Miscellaneous purchases	477	477	477
Depreciation	9,532	9,532	9,966
Support and governance costs (note 6)	3,006	3,006	2,808
	122,146	122,146	107,895

Of the above expenditure £nil (2022: £nil) was made against restricted funds.

6 Support costs

	Total 2023 £	Total 2022 £
Sundry expenses	174	48
Independent examination fees	2,832	2,760
	3,006	2,808

7 Trustee remuneration (including key management personnel)

None of the trustees (or any persons connected with them) received any direct remuneration or reimbursed expenditure during the year. No trustee made any donation to the charity in the year.

A sole-trader business of S Peters, Trustee, received income from the charity during the year as fully detailed in the related party note to these financial statements on page 15.

The trustees are considered to be the key management personnel of the company. As such, no amounts were paid to key management personnel in the current or prior year.

The charity had no employees during the current or prior period.

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Net income/(expenditure)

	2023	2022
	£	£
Net income/(expenditure) is after charging/(crediting):		
Depreciation	9,532	9,966
Independent examiner's remuneration; - independent examination fee	2,832	2,760

9 Fixed assets

	Land and buildings £	Equipment & Fittings £	Totals £
Cost			
At 1 April 2022	436,845	2,878	439,723
Additions	-	-	-
Disposals	-	-	-
At 31 March 2023	436,845	2,878	439,723
Depreciation			
At 1 April 2022	92,603	2,599	95,202
Charge for the year	9,356	176	9,532
Eliminated on disposals	-	-	-
At 31 March 2023	101,959	2,775	104,734
Net book value			
At 31 March 2023	334,886	103	334,989
At 1 April 2022	344,242	279	344,521

10 Debtors

	2023	2022
	£	£
Other debtors	18,956	20,727
Prepayments and accrued income	136	115
	19,092	20,842

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Creditors: falling due within one year

	2023 £	2022 £
Accruals	2,878	2,806
	<hr/> 2,878	<hr/> 2,806

12 Analysis of funds: Current year

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Unrestricted funds					
General fund	369,827	107,817	(122,146)	-	355,498
Restricted fund	-	-	-	-	-
Total funds	<hr/> 369,827	<hr/> 107,817	<hr/> (122,146)	<hr/> -	<hr/> 355,498

13 Analysis of funds: Prior year

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Unrestricted funds					
General fund	379,070	98,652	(107,895)	-	369,827
Restricted fund	-	-	-	-	-
Total funds	<hr/> 379,070	<hr/> 98,652	<hr/> (107,895)	<hr/> -	<hr/> 369,827

14 Commitments under operating leases

The charity incurs annual operate lease charges of £8,000 for the rental of a property from a related party entity, Haven Lodge. At 31 March 2023 the Charity was committed to a further £8,000 (2022: £6,000) of rental charges under the most recent agreement.

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Related party transactions and control

The charity was under the control of the Board of Trustees during the current and prior period.

S Peters is a Trustee and also operates as a sole trader, trading as "Haven Lodge". During the year, Haven Lodge charged Ellys Extra Care Limited rent totalling £8,000 (2022: £8,000). Housing benefit income of £99,193 (2022: £81,174) was received by Haven Lodge on behalf of Ellys Extra Care Limited. A further £8,684 (2022: £10,425) was received by Haven Lodge from tenants towards bills on behalf of Ellys Extra Care Limited. Management fees were charge to and expenses incurred on behalf of Ellys Extra Care Limited totalling £49,597 (2022: £50,963) and costs were incurred by Ellys on behalf of Haven Lodge of £3,784 (2022: £3,315).

As a result of the above transactions, and following other cash repayments, £18,956 (2022: £17,344) is included in other debtors at the year end.

There are no further disclosable related party transactions in the year.

16 Company limited by guarantee

The company is limited by guarantee. In the event of the company being wound up or dissolved, each of the members undertakes to contribute such amounts as may be required, not exceeding £1, for payment of debts or liabilities.

ELLYS EXTRA CARE LIMITED

England & Wales - Charity number 703127

Accounts

Reply to: Rachel Pickup
Our ref: ELL417/AJP/RP

14 October 2022

Sylvia Peters
Ellys Extra Care Limited

Moore and Smalley LLP

Priory Close
St Mary's Gate
Lancaster
LA1 1XB

T: 01524 62801

mooreandsmalley.co.uk

Dear Sylvia

Accounts for the Year Ended 31 March 2022

Further to our meeting, please find attached the following documents for your formal approval.

- 1 One unsigned copy of the full accounts for the year ended 31 March 2022, would you please have the balance sheet statement signed, as indicated.
- 2 One unsigned copy of a letter of representation. This draft letter, addressed to ourselves, confirms in writing various aspects of the independent examination for which we needed to rely on yourselves for the relevant accounts preparation evidence please sign as indicated
- 3 A schedule of journals posted during the course of the independent examination for your formal approval.
- 4 A copy of our fee account for the independent examination this year.

After approval of the accounts I will arrange submission to Companies House, and as in previous years I assume you will submit the accounts electronically to the Charity Commission along with your annual return.

Please do not hesitate to contact me or Adam Parton if you have any queries about any of the attached or if I can be of any further assistance.

Yours sincerely

Rachel Pickup

Rachel Pickup
Corporate Services Manager
rachel.pickup@mooreandsmalley.co.uk

Ellys Extra Care Limited

Trustees' Report and Unaudited Financial Statements

**For The Year Ended
31 March 2022**

ELLYS EXTRA CARE LIMITED

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	Page
Charity reference and administrative details	1
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Statement of financial activities (incorporating the income and expenditure account)	6
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ELLYS EXTRA CARE LIMITED

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31 MARCH 2022

Registered charity name Ellys Extra Care Limited

Charity registration number 703127

Company registration number 02453210

Registered office 10 St Johns Avenue
Heysham
Morecambe
Lancashire
LA3 1EU

The trustees

The trustees who served the charity during the period were as follows:-

Miss S Peters
Mrs M W Irvine

Secretary Miss S Peters

Independent Examiner MHA Moore and Smalley
Chartered Accountants
Priory Close
St Mary's Gate
Lancaster
Lancashire
LA1 1XB

ELLYS EXTRA CARE LIMITED

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2022.

Structure, governance and management

Ellys Extra Care is a registered charity and a company limited by guarantee and is governed by its Memorandum and Articles of Association. The Directors have incorporated the provisions of the Statement of Recommended Practices (SORP) 'Accounting and Reporting by Charities' into this report and financial statements.

The trustees who served during the year were:

Miss S Peters
Mrs M W Irvine

There are currently two trustees on the board, and a decision would be taken to appoint new trustees if either were to indicate it was their intention to step down. The existing trustees would act as mentors to the new trustees.

The trustees review the major risks the organisation faces as part of the annual business planning process. They have established systems to manage these risks. The trustees are satisfied that the arrangements for managing these risks, combined with the annual review of financial controls and the reserve policy, will ensure that sufficient resources are available to maintain services for the foreseeable future, in the event of adverse conditions.

Objectives and activities

Ellys Extra Care Limited exists, as per its governing document, to promote the quality of life, maintenance of standards and diversity of provision for people with a learning disability.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. In setting objects, the trustees give consideration to the guidance issued by the Charities Commission regarding the provision of public benefit.

The principle activity of Ellys Extra Care Limited in the year under review was concerned with providing housing for adults with a learning disability.

Achievements and performance

People and Employment

The trustees continue to manage the day to day responsibilities of running the organisation.

Ellys Extra Care current employee status remains at zero.

Trustees training, enabling them to maintain professional compliance has been accessed via Business Link, Institute of Directors, CIPD and Association for Real Change.

Covid – 19

The enforced lockdowns and restrictions due to the pandemic has had some direct effect on Ellys Extra Care. They currently employ no staff and have no fund raising events arranged. Maintenance was restricted to emergency only repairs being undertaken for the early part of the financial year as all the tenant within the properties are classed as vulnerable and were being shielded. As restrictions lifted the maintenance programme recommenced.

Ordinary Housing

93 West End Road has remained fully occupied throughout the 2021/22 financial year. One tenant moved to Halden Road with the vacancy taken up by a lady moving from the care home Tylecote.

ELLYS EXTRA CARE LIMITED

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

Clarendon Road – An additional tenancy was created within the property to accommodate an individual moving from Tylecote. The property became a four tenancy property from 13th July 2021 and remains fully occupied from that date. A new roof was installed in December 2021

Haven Lodge – The property had three tenants until Mid July 2021 when one tenant returned to his family home. The property continues with the two remaining tenants.

Halden Road – The property accommodated three tenants from 13th July 2021. A new roof and guttering was installed in January 2022.

Tylecote – This property was de registered as a care home on 13th July 2021 and leased to Ellys Extra Care on a peppercorn rent. Four previous residents remained as tenants. One tenant passed away March 2022.

As of 31st March 2022 there were fifteen tenants in the five properties with three vacancies.

Fund Raising

There have been no fundraising activities this financial year.

Financial review

The sole source of income is rent from the tenanted properties. With the current period being a transitional one the charity has made a deficit of £9,243 (2021: £3,133 surplus). Closing reserves are £369,827 (2021: £379,070)

The trustees monitor the levels of funds coming in via rent from the tenanted properties and agree a programme of works per house each year. Funds are set aside for day to day repairs in addition to the works programme.

Reserves policy

It is a stated objective of the trustees of the charity to try to achieve unrestricted resources equivalent to the cost of three months operations. The current level of reserves of £369,827 is well in excess of this however the majority of this constitutes the fixed assets of the charity of £344,521. Free reserves after the deduction of fixed assets total £25,306, a reduction on 2021 (£24,583).

As such the trustees are conscious that the Charity's free reserves need to be strengthened in order to ensure that the charity is able to continue its operations without impacting on its fixed asset holdings which are essential to the charity's objectives.

Plans for the future

Plans for 2022/23 are as follows:

To provide good quality housing accommodation by ensuring that the properties are well maintained.

To review the five properties to ensure there is a full maintenance plan in place.

Haven Lodge – It has been identified that the needs of one of the tenants is restricting the filling of the two vacancies. Due to the size and layout of the building it is possible to section off part of the ground floor where this individual lives, creating his own space. It has so far proved difficult to obtain quotes for the work due to ongoing shortages of labour etc. This work remains high priority to enable the vacancies to be filled.

ELLYS EXTRA CARE LIMITED

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2022

Statement of Trustee's responsibilities

The trustees (who are also the directors of Ellys Extra Care Limited for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and;
- prepare the accounts 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 are sufficient to show and explain the charitable company's transactions and 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.

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

On behalf of the board of trustees



.....
Miss S Peters

Trustee

Dated: 20/10/2022

ELLYS EXTRA CARE LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ELLYS EXTRA CARE LIMITED FOR THE YEAR ENDED 31 MARCH 2022

I report on the accounts of the company for the year ended 31 March 2022 which are set out on pages 6 to 15.

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.

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.



Richard Hall FCCA
MHA Moore and Smalley
Chartered Accountants
Priory Close
St Mary's Gate
Lancaster
LA1 1XB

20/10/2022

ELLYS EXTRA CARE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:					
Investments	3	1	-	1	-
Charitable activities	4	98,651	-	98,651	73,548
Total		98,652	-	98,652	73,548
Expenditure on:					
Charitable activities	5	107,895	-	107,895	70,415
Total		107,895	-	107,895	70,415
Net income/(expenditure)		(9,243)	-	(9,243)	3,133
Transfers between funds		-	-	-	-
Net movement in funds		(9,243)	-	(9,243)	3,133
Reconciliation of funds:					
Total funds brought forward		379,070	-	379,070	375,937
Total funds carried forward	12	369,827	-	369,827	379,070

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 8 to 16 form part of these financial statements.

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Legal form

The charity constitutes a limited company, limited by guarantee as defined by the Companies Act 2006, incorporated in England and Wales. The address of the charity, the nature of its operations and its principal activities are all detailed in the Trustees' report and charity administrative details pages in these financial statements.

Basis of accounting

The financial statements have been prepared in accordance with the accounting policies set out in note to the accounts and comply with the charity's governing document, the Charities Act 2011 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).

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

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.

Preparation of the accounts on a going concern basis

At the balance sheet date, the Charity has cash funds of £7,270 and net current assets of £25,306+, relying on the support of a Trustee through a debtor balance. With this support, the trustees consider the company to have a sufficient level of working capital to see it through the upcoming months and therefore it remains wholly solvent.

The trustees do not consider there to be a material uncertainty at this time, and there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Housing benefit is credited to the statement of financial activities in the period in which income is earned. If any benefit is received in advance of the period to which it relates, it will be reflected in deferred income within the balance sheet. No income is shown net of expenditure.

Investment income represents bank interest receivable and is recognised on receipt.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (continued)

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred. Support costs are those which assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly to support the objectives of the charity. Where costs cannot be directly attributed to a particular heading, they have been allocated on a basis consistent with the use of the resources.

Tangible fixed assets

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	-	2% straight line
Office Equipment	-	25% straight line

Freehold land is not depreciated.

Debtors and creditors

Debtors and creditors with no stated interest rate and receivable and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash is a basic financial asset and includes cash in hand and deposits held at call with banks.

Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

Accumulated funds

Unrestricted funds - these are available for us at the discretion of the trustees in furtherance of the general activities of the charity.

Restricted funds - these are subjected to restrictions on their expenditure imposed by the donor. The purposes and uses of any restricted funds are set out in the notes to the accounts where applicable.

Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to contractual provisions of the instrument.

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (continued)

Taxation

The charity is recognised by the Inland Revenue as a UK Charity and is entitled to exemptions from corporation tax.

2 Judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from investments

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Interest receivable	1	-	1	-
	1	-	1	-

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Housing benefit	88,226	-	88,226	65,283
Tenant contributions	10,425	-	10,425	8,265
	98,651	-	98,651	73,548

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Expenditure on charitable activities

	Provision of care services £	Total 2022 £	Total 2021 £
Rent, service, rates and water	54,777	54,777	42,617
Light and heat	10,750	10,750	8,007
Repairs and maintenance	24,674	24,674	3,389
Insurance	2,625	2,625	1,857
Telephone and postage	1,818	1,818	1,376
Miscellaneous purchases	477	477	318
Depreciation	9,966	9,966	10,116
Support and governance costs (note 6)	2,808	2,808	2,735
		<hr/>	
	107,895	107,895	70,415
		<hr/> <hr/>	

Of the above expenditure £nil (2021: £nil) was made against restricted funds.

6 Support costs

	Total 2022 £	Total 2021 £
Sundry expenses	48	35
Independent examination fees	2,760	2,700
		<hr/>
	2,808	2,735
		<hr/> <hr/>

7 Trustee remuneration (including key management personnel)

None of the trustees (or any persons connected with them) received any direct remuneration or reimbursed expenditure during the year. No trustee made any donation to the charity in the year.

A sole-trader business of S Peters, Trustee, received income from the charity during the year as fully detailed in the related party note to these financial statements on page 15.

The trustees are considered to be the key management personnel of the company. As such, no amounts were paid to key management personnel in the current or prior year.

The charity had no employees during the current or prior period.

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Net income/(expenditure)

	2022	2021
	£	£
Net income/(expenditure) is after charging/(crediting):		
Depreciation	9,966	10,116
Independent examiner's remuneration; - independent examination fee	2,760	2,700

9 Fixed assets

	Land and buildings	Equipment & Fittings	Totals
	£	£	£
Cost			
At 1 April 2021	436,845	2,878	439,723
Additions	-	-	-
Disposals	-	-	-
At 31 March 2022	436,845	2,878	439,723
Depreciation			
At 1 April 2021	83,247	1,989	85,236
Charge for the year	9,356	610	9,966
Eliminated on disposals	-	-	-
At 31 March 2022	92,603	2,599	95,202
Net book value			
At 31 March 2022	344,242	279	344,521
At 1 April 2021	353,598	889	354,487

10 Debtors

	2022	2021
	£	£
Other debtors	20,727	22,393
Prepayments and accrued income	115	115

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

11 Creditors: falling due within one year

	2022 £	2021 £
Accruals	2,806	2,746
	<hr/> 2,806	<hr/> 2,746

12 Analysis of funds: Current year

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Unrestricted funds					
General fund	379,070	98,652	(107,895)	-	369,827
Restricted fund	-	-	-	-	-
Total funds	<hr/> 379,070	<hr/> 98,652	<hr/> (107,895)	<hr/> -	<hr/> 369,827

13 Analysis of funds: Prior year

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Unrestricted funds					
General fund	375,937	73,548	(70,415)	-	379,070
Restricted fund	-	-	-	-	-
Total funds	<hr/> 375,937	<hr/> 73,548	<hr/> (70,415)	<hr/> -	<hr/> 379,070

14 Commitments under operating leases

The charity incurs annual operate lease charges of £8,000 for the rental of a property from a related party entity, Haven Lodge. At 31 March 2022 the Charity was committed to a further £6,000 (2021: £6,000) of rental charges under the most recent agreement.

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 Related party transactions and control

The charity was under the control of the Board of Trustees during the current and prior period.

S Peters is a Trustee and also operates as a sole trader, trading as "Haven Lodge". During the year, Haven Lodge charged Ellys Extra Care Limited rent totalling £8,000 (2021: £8,000). Housing benefit income of £81,174 (2021: £58,948) was received by Haven Lodge on behalf of Ellys Extra Care Limited. A further £10,425 (2021: £4,475) was received by Haven Lodge from tenants towards bills on behalf of Ellys Extra Care Limited. Management fees were charge to and expenses incurred on behalf of Ellys Extra Care Limited totalling £50,963 (2021: £32,794) and costs were incurred by Ellys on behalf of Haven Lodge of £3,315 (2021: £2,713).

As a result of the above transactions, and following other cash repayments, £17,344 (2021: £22,393) is included in other debtors at the year end.

There are no further disclosable related party transactions in the year.

16 Company limited by guarantee

The company is limited by guarantee. In the event of the company being wound up or dissolved, each of the members undertakes to contribute such amounts as may be required, not exceeding £1, for payment of debts or liabilities.

ELLYS EXTRA CARE LIMITED

Registered office address:
10 St John's Avenue
Heysham
Morecambe
LA3 1EU

Charity number: 703127
Place of incorporation: England & Wales
Company number: 02453210

MHA Moore and Smalley
Priory Close
St Mary's Gate
Lancaster
LA1 1XB

Dear Sirs

Financial statements for the year ended 31 March 2022

We confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the following representations to you in connection with your independent examination of charity's financial statements for the year ended 31 March 2022.

- 1 We have fulfilled our responsibilities as directors under the Companies Act 2006 and Charities Act 2011 for preparing financial statements in accordance with the applicable accounting framework, FRS102, which you have drafted on our behalf, and for making accurate representations to you.

We confirm that in our opinion the financial statements give a true and fair view and in particular where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed.

All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.

All other records and related information, including minutes of all management and shareholders' meetings, have been made available to you.
- 2 The financial statements are free of material misstatements, including omissions.
- 3 We acknowledge our responsibility for the design and implementation of internal control systems to prevent and detect fraud. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud. We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others.
- 4 The charity has satisfactory title to all assets and there are not liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.

- 5 We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have disclosed in the notes to the financial statements all guarantees that we have given to third parties.
- 6 We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
- 7 Significant assumptions used by us in making accounting estimates including those measured at fair value are reasonable.
- 8 The charity has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.
- 9 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.
- 10 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- 11 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of company law or accounting standards.
- 12 The charity has at no time during the year entered into any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for directors, nor to guarantee or provide security for such matters, except as disclosed in the financial statements.
- 13 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.
- 14 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.
- 15 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.
- 16 We confirm the following specific representations made to you during the course of your independent examination
- Total cash at bank and in hand to which the charity was entitled at 31 March 2022 was £7,270 including £3,087 in petty cash.
 - All amounts receivable to the charity and payable by the charity are complete and fairly stated in the accounts for the year end position at 31 March 2022.
 - All income and expenditure for the period has been included in the financial statements, correctly analysed as restricted or unrestricted as applicable.
 - We confirm that the following properties are still held by the charity and are in no way impaired in nature: 93 West End Road, 85 Clarendon Road and 3 Halden Road.
 - We confirm that the trustees are considered to be the key management personnel of the charity and no remuneration is paid to these individuals, except as disclosed in the accounts.
 - We confirm that there have been no further fixed asset additions or disposals during the year.

- We confirm that the £17,344 owed by myself through my sole trader entity, Haven Lodge, is correctly stated at the balance sheet date and this balance is recoverable in full to the Charity.
- We have considered the going concern status of the Charity, including considering a period of 12 months from the signing of the accounts, and confirm that we will support the Charity to continue its operations for this period. As such, the going concern basis of accounts preparation is considered to be appropriate.

We acknowledge our legal responsibilities regarding disclosure of information to you as examiners and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your assurance report of which you are unaware. Each director has taken all the steps he or she ought to have taken as a director to make him or herself aware of any relevant audit information and to establish that you are aware of that information.


Yours faithfully



Sylvia Peters
Director
On behalf of the board of directors

Date 20/10/2022

MHA MOORE AND SMALLEY

Ellys Extra Care Limited	Client code	ELL417	Ref	A70	
	Prep by	JPH	Date	9-Aug-22	
	Rev'd by	RP	Date	10-Oct-22	
Profit and loss reconciliation	Year ended 31 March 2022				
Profit per trial balance provided	<u>N1</u>	2,570.46			
Adjustments to the accounts					
Depreciation charge on assets		(9,965.59)			
Adjust VAT amount on fire blanket invoice		(123.00)			
Movement in accruals		(60.00)			
Haven Lodge intercompany movement:					
Income from Haven Lodge		81,311.86			
Difference on housing benefits received by Haven		(138.24)			
Amounts received from tenants		10,425.00			
Management fees and rent		(48,655.93)			
TV Licences		(477.00)			
Electricity		(7,431.13)			
Telephone		(883.64)			
Water charges		(410.58)			
Insurance		(1,104.54)			
Repayments paid by Haven Lodge		(41,000.00)			
Sage costs moved to Haven Lodge		3,314.88			
Refund of heat and light received post year end		3,383.40			
ROUNDING		1.05			
		(9,243.00)			
Profit per final accounts	<u>A11-1</u>	(9,243.00)			
Difference to be identified			-		
The above entries have been explained to me. I understand their effect and authorise their inclusion in the charity's financial statements for the year ended 31 March 2022					
Signed on behalf of the Board					
					
			Date	20/10/2022	
S Peters					
Trustee					

Our ref: ELL417
 Invoice: 318766
 Tax point: 14 October 2022
 VAT Reg. No: 125 4817 18

Ellys Extra Care Limited
 10 St Johns Avenue
 Heysham
 Morecambe
 LA3 1EU

Moore and Smalley LLP
 Richard House
 9 Winckley Square
 Preston
 PR1 3HP
 T: 01772 821021
 mooreandsmalley.co.uk

To Professional Services Rendered:

Preparation and independent examination of the charity accounts for the year ended 31 March 2022 in the form required by the Companies Act and Charities Act and their submission to Companies House.	2,300.00
Less interim fee 316553 issued 13/09/2022	(1,700.00)
	<hr/>
Our inclusive fee	600.00
VAT @ 20%	120.00
	<hr/>
	£ 720.00
	<hr/>



Please return this remittance advice slip with your payment to:

Moore and Smalley
 Richard House
 9 Winckley Square
 Preston
 PR1 3HP

Client: Ellys Extra Care Limited
 Our ref: ELL417
 Invoice: 318766
 Tax Point: 14 October 2022
 Amount: £ 720.00

Please see overleaf for details on how to pay
Payment is due upon receipt of invoice

Moore and Smalley LLP

Richard House
9 Winckley Square
Preston
PR1 3HP

T: 01772 821021

mooreandsmalley.co.uk

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To make a debit or credit card payment telephone 01772 821021 or go to www.mooreandsmalley.co.uk and follow the link. You will need your 6 digit client code or invoice number as a payment reference.

ELLYS EXTRA CARE LIMITED

England & Wales - Charity number 703127

Accounts

Ellys Extra Care Limited

Trustees' Report and Unaudited Financial Statements

**For The Year Ended
31 March 2021**

ELLYS EXTRA CARE LIMITED

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Charity reference and administrative details	1
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Independent Examiner's report to the trustees	5
Statement of financial activities (incorporating the income and expenditure account)	6
Balance sheet	7
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ELLYS EXTRA CARE LIMITED

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31 MARCH 2021

Registered charity name Ellys Extra Care Limited

Charity registration number 703127

Company registration number 02453210

Registered office 10 St Johns Avenue
Heysham
Morecambe
Lancashire
LA3 1EU

The trustees

The trustees who served the charity during the period were as follows:-

Miss S Peters
Mrs M W Irvine

Secretary Miss S Peters

Independent Examiner MHA Moore and Smalley
Chartered Accountants
Priory Close
St Mary's Gate
Lancaster
Lancashire
LA1 1XB

ELLYS EXTRA CARE LIMITED

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2021.

Structure, governance and management

Ellys Extra Care is a registered charity and a company limited by guarantee and is governed by its Memorandum and Articles of Association. The Directors have incorporated the provisions of the Statement of Recommended Practices (SORP) 'Accounting and Reporting by Charities' into this report and financial statements.

The trustees who served during the year were:

Miss S Peters
Mrs M W Irvine

There are currently two trustees on the board, and a decision would be taken to appoint new trustees if either were to indicate it was their intention to step down. The existing trustees would act as mentors to the new trustees.

The trustees review the major risks the organisation faces as part of the annual business planning process. They have established systems to manage these risks. The trustees are satisfied that the arrangements for managing these risks, combined with the annual review of financial controls and the reserve policy, will ensure that sufficient resources are available to maintain services for the foreseeable future, in the event of adverse conditions.

Objectives and activities

Ellys Extra Care Limited exists, as per its governing document, to promote the quality of life, maintenance of standards and diversity of provision for people with a learning disability.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. In setting objects, the trustees give consideration to the guidance issued by the Charities Commission regarding the provision of public benefit.

The principle activity of Ellys Extra Care Limited in the year under review was concerned with providing housing for adults with a learning disability.

Achievements and performance

People and Employment

The trustees continue to manage the day to day responsibilities of running the organisation.

Ellys Extra Care current employee status remains at zero.

Trustees training, enabling them to maintain professional compliance has been accessed via Business Link, Institute of Directors, CIPD and Association for Real Change.

Covid – 19

The enforced lockdowns and restrictions due to the pandemic has had some direct effect on Ellys Extra Care. They currently employ no staff and have no fund raising events arranged. Maintenance has been restricted to emergency only repairs being undertaken for the time being as all the tenant within the four properties are classed as vulnerable and are currently being shielded. The Directors will monitor the situation and ensure that the properties remain safe and the maintenance programme will recommence when it's safe to do so.

ELLYS EXTRA CARE LIMITED

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance (continued)

Ordinary Housing

Clarendon Road and 93 West End Road have remained fully occupied throughout the 2020/21 financial year. Haven Lodge – Three tenants have remained in residence throughout the financial year. The fourth tenant moved back to his parental home at the start of the pandemic and gave formal notice in mid 2020.

Halden Road – One tenant remained in the property until August 2020. The property remains empty up to the end of the financial year.

Haven Group have been unable to de register their registered care home due to the restrictions of the pandemic. It remains their intention to de register at the earliest possible time. The proposal is that Ellys Extra Care will lease Tylecote from Haven Group on a peppercorn rent. Four of the existing residents will become tenants of Ellys Extra Care remaining at Tylecote. One resident will move to an additional bedroom that has been created at Clarendon Road. Two residents will move to Halden Road and will be joined there by one of the tenants from 93 West End Road. The final resident from Tylecote will then take up the vacancy at West End Road. Prior to this happening Haven Group will need to request approval from CQC to de register which requires a minimum of three months' notice. Each of the prospective tenants will require a full assessment of needs by LCC.

Contact with LCC and Social Workers have been minimal due to the ongoing pandemic. The majority of meetings have been via Zoom. The vacancy rate throughout Lancaster and Morecambe area remains minimal. Once the above moves take place Ellys Extra Care will have only the one vacancy at Haven Lodge.

Fund Raising

There have been no fundraising activities this financial year.

Financial review

The sole source of income is rent from the tenanted properties. With the current period being a transitional one the charity has made a surplus of £3,133 (2020: deficit of £12,919). Closing reserves are £379,070 (2020: £375,937).

The trustees monitor the levels of funds coming in via rent from the tenanted properties and agree a programme of works per house each year. Funds are set aside for day to day repairs in addition to the works programme.

Reserves policy

It is a stated objective of the trustees of the charity to try to achieve unrestricted resources equivalent to the cost of three months operations. The current level of reserves of £379,070 is well in excess of this however the majority of this constitutes the fixed assets of the charity of £354,487. Free reserves after the deduction of fixed assets total £24,583.

As such the trustees are conscious that the Charity's free reserves need to be strengthened in order to ensure that the charity is able to continue its operations without impacting on its fixed asset holdings which are essential to the charity's objectives.

Plans for the future

Plans for 2021/22 are as follows:

To provide good quality housing accommodation by ensuring that the properties are well maintained.

To utilise Halden Road for three tenants when the Residential Care home is de registered.

To create an additional tenancy at Clarendon Road.

ELLYS EXTRA CARE LIMITED

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2021

Plans for the future (continued)

To take over the property management of Tylecote and provide four tenancies within the property.

Statement of Trustee's responsibilities

The trustees (who are also the directors of Ellys Extra Care Limited for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and;
- prepare the accounts 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 are sufficient to show and explain the charitable company's transactions and 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.

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

On behalf of the board of trustees



.....
Miss S Peters

Trustee

29/10/2021

Dated:

ELLYS EXTRA CARE LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ELLYS EXTRA CARE LIMITED FOR THE YEAR ENDED 31 MARCH 2021

I report on the accounts of the company for the year ended 31 March 2021 which are set out on pages 6 to 15.

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.

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.



Richard Hall FCCA
MHA Moore and Smalley
Chartered Accountants
Priory Close
St Mary's Gate
Lancaster
LA1 1XB

04/11/2021
.....

ELLYS EXTRA CARE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income from:					
Investments	3	-	-	-	1
Charitable activities	4	73,548	-	73,548	68,649
Total		73,548	-	73,548	68,650
Expenditure on:					
Charitable activities	5	70,415	-	70,415	81,569
Total		70,415	-	70,415	81,569
Net income/(expenditure)		3,133	-	3,133	(12,919)
Transfers between funds		-	-	-	-
Net movement in funds		3,133	-	3,133	(12,919)
Reconciliation of funds:					
Total funds brought forward		375,937	-	375,937	388,856
Total funds carried forward	12	379,070	-	379,070	375,937

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 8 to 15 form part of these financial statements.

ELLYS EXTRA CARE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2021

		2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	9		354,487		364,603
Current assets					
Debtors	10	22,508		14,442	
Cash at bank and in hand		4,821		978	
			27,329		15,420
Creditors: amounts falling due within one year	11	(2,746)		(4,086)	
Net current assets			24,583		11,334
Total assets less current liabilities			379,070		375,937
Net assets			379,070		375,937
Funds:					
Unrestricted funds	12	379,070		375,937	
Restricted income funds	12	-		-	
Total funds			379,070		375,937

The financial statements have been prepared in accordance with the provisions for small companies.

For the year ended 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

The trustees have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

29/10/2021

These accounts were approved by the trustees and authorised for issue on and are signed on their behalf by:



.....
Miss S Peters
Trustee

Company Registration Number: 02453210

The notes on pages 8 to 15 form part of these financial statements.

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Legal form

The charity constitutes a limited company, limited by guarantee as defined by the Companies Act 2006, incorporated in England and Wales. The address of the charity, the nature of its operations and its principal activities are all detailed in the Trustees' report and charity administrative details pages in these financial statements.

Basis of accounting

The financial statements have been prepared in accordance with the accounting policies set out in note to the accounts and comply with the charity's governing document, the Charities Act 2011 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).

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

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.

Preparation of the accounts on a going concern basis

Throughout the year, there has been an escalation of measures taken within society to combat the Covid-19 pandemic. The Charity is fortunate to be financially unaffected by the pandemic, despite operational challenges. At the balance sheet date, the Charity has cash funds of £4,821 and net current assets of £24,583, relying on the support of a Trustee through a debtor balance. With this support, the trustees consider the company to have a sufficient level of working capital to see it through the upcoming months and therefore it remains wholly solvent.

The trustees do not consider there to be a material uncertainty at this time, and there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Housing benefit is credited to the statement of financial activities in the period in which income is earned. If any benefit is received in advance of the period to which it relates, it will be reflected in deferred income within the balance sheet. No income is shown net of expenditure.

Investment income represents bank interest receivable and is recognised on receipt.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (continued)

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred. Support costs are those which assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly to support the objectives of the charity. Where costs cannot be directly attributed to a particular heading, they have been allocated on a basis consistent with the use of the resources.

Tangible fixed assets

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	-	2% straight line
Office Equipment	-	25% straight line

Freehold land is not depreciated.

Debtors and creditors

Debtors and creditors with no stated interest rate and receivable and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash is a basic financial asset and includes cash in hand and deposits held at call with banks.

Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

Accumulated funds

Unrestricted funds - these are available for us at the discretion of the trustees in furtherance of the general activities of the charity

Restricted funds - these are subjected to restrictions on their expenditure imposed by the donor. The purposes and uses of any restricted funds are set out in the notes to the accounts where applicable.

Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to contractual provisions of the instrument.

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

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (continued)

Basic financial assets

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

Impairment of financial assets

Financial assets are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the statement of comprehensive income.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in the statement of comprehensive income.

De-recognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Taxation

The charity is recognised by the Inland Revenue as a UK Charity and is entitled to exemptions from corporation tax.

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2 Judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key assumptions, judgements and estimates

In the opinion of the Trustees' there have been no significant judgements made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3 Income from investments

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Interest receivable	-	-	-	1
	-	-	-	1

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Housing benefit	65,283	-	65,283	65,769
Tenant contributions	8,265	-	8,265	2,880
	73,548	-	73,548	68,649

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

5 Expenditure on charitable activities

	Provision of care services £	Total 2021 £	Total 2020 £
Rent, service, rates and water	42,617	42,617	44,647
Light and heat	8,007	8,007	7,815
Repairs and maintenance	3,389	3,389	12,607
Insurance	1,857	1,857	1,732
Telephone and postage	1,376	1,376	1,722
Miscellaneous purchases	318	318	309
Depreciation	10,116	10,116	9,688
Loss on disposal of assets	-	-	229
Support and governance costs (note 6)	2,735	2,735	2,820
	70,415	70,414	81,569

Of the above expenditure £nil (2020: £nil) was made against restricted funds.

6 Support costs

	Total 2021 £	Total 2020 £
Sundry expenses	35	-
Independent examination fees	2,700	2,820
	2,735	2,820

7 Trustee remuneration (including key management personnel)

None of the trustees (or any persons connected with them) received any direct remuneration or reimbursed expenditure during the year. No trustee made any donation to the charity in the year.

A sole-trader business of S Peters, Trustee, received income from the charity during the year as fully detailed in the related party note to these financial statements on page 15.

The trustees are considered to be the key management personnel of the company. As such, no amounts were paid to key management personnel in the current or prior year.

The charity had no employees during the current or prior period.

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Net income/(expenditure)

	2021	2020
	£	£
Net income/(expenditure) is after charging/(crediting):		
Depreciation	10,116	9,689
Independent examiner's remuneration; - independent examination fee	2,700	2,820

9 Fixed assets

	Land and buildings £	Equipment & Fittings £	Totals £
Cost			
At 1 April 2020	436,845	2,878	439,723
Additions	-	-	-
Disposals	-	-	-
At 31 March 2021	436,845	2,878	439,723
Depreciation			
At 1 April 2020	73,891	1,229	75,120
Charge for the year	9,356	760	10,116
Eliminated on disposals	-	-	-
At 31 March 2021	83,247	1,989	85,236
Net book value			
At 31 March 2021	353,598	889	354,487
At 1 April 2020	362,954	1,649	364,603

10 Debtors

	2021	2020
	£	£
Other debtors	22,393	14,330
Prepayments and accrued income	115	112

22,508 14,442

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

11 Creditors: falling due within one year

	2021 £	2020 £
Other creditors	-	1,340
Accruals	2,746	2,746
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	2,746	4,086
	<hr/> <hr/>	

12 Analysis of funds: Current year

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Unrestricted funds					
General fund	375,937	73,548	(70,415)	-	379,070
Restricted fund	-				-
	<hr/>				
Total funds	375,937	73,548	(70,415)	-	379,070
	<hr/> <hr/>				

13 Analysis of funds: Prior year

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
Unrestricted funds					
General fund	388,856	68,650	(81,569)	-	375,937
Restricted fund					
	<hr/>				
Total funds	388,856	68,650	(81,569)	-	375,937
	<hr/> <hr/>				

14 Commitments under operating leases

The charity incurs annual operate lease charges of £8,000 for the rental of a property from a related party entity, Haven Lodge. At 31 March 2021 the Charity was committed to a further £6,000 (2020: £14,000) of rental charges under the most recent agreement.

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

15 Related party transactions and control

The charity was under the control of the Board of Trustees during the current and prior period.

S Peters is a Trustee and also operates as a sole trader, trading as "Haven Lodge". During the year, Haven Lodge charged Ellys Extra Care Limited rent totalling £8,000 (2020: £8,000). Housing benefit income of £58,948 (2020: £59,343) was received by Haven Lodge on behalf of Ellys Extra Care Limited. A further £4,475 (2020: £nil) was received by Haven Lodge from tenants towards bills on behalf of Ellys Extra Care Limited. Management fees were charge to and expenses incurred on behalf of Ellys Extra Care Limited totalling £32,794 (2020: £36,355) and costs were incurred by Ellys on behalf of Haven Lodge of £2,713 (2020: £2,468).

As a result of the above transactions, and following other cash repayments, £22,393 (2020: £14,330) is included in other debtors at the year end.

In addition to the above, S Peters is a director of Haven Support Services (North West) Ltd and during the year the company incurred costs on behalf of Ellys Extra Care Limited of £nil (2020: £1,340). At the year end, £nil (2020: £1,340) was due to Haven Support Services (North West) Ltd from the Charity.

There are no further disclosable related party transactions in the year.

16 Company limited by guarantee

The company is limited by guarantee. In the event of the company being wound up or dissolved, each of the members undertakes to contribute such amounts as may be required, not exceeding £1, for payment of debts or liabilities.