

Accept Care Limited

Northern Ireland · Charity number 100855

Details

Status Received

Registered 2014-11-19

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

Contact

Address Accept Care Ltd
16-20 Station Road
Stanley
County Durham
Dh9 0jl

Phone 01207 437 020

Email info@acceptcare.org.uk

Website www.acceptcare.org.uk

Activities

Purposes: The Company / Charity's objectives are:- (a) To assist people with learning disabilities, physical, sensory or other impairments, elderly and mental illness, or who are vulnerable due to social or economic circumstances through the provision of advice, information, support, accommodation, day care, training and employment, and to assist individuals to access leisure, social welfare and other services on the same basis as others without such disadvantages. (b) To provide accommodation, education, training, day care and any other appropriate programmes for people with disability, mental illness, elderly and others socially excluded.

What the charity does: The advancement of health or the saving of lives, The advancement of citizenship or community development, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Community development, Counselling/support, Disability, Education/training, Human rights/equality, Medical/health/sickness

Who the charity helps: Adult training, Learning disabilities, Mental health, Older people, Physical disabilities, Sensory disabilities, Voluntary and community sector

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£4,007,278	£4,026,922	£-386,971	144

Trustees

Name	Role	Appointed
Mr Darron Nixon		
Mr Fred Grand		
Mrs Gillian Mcardle		
Mrs Pam Smith		

Accept Care Limited

Northern Ireland - Charity number 100855

Accounts

REGISTERED COMPANY NUMBER: NI047633 (Northern Ireland)
REGISTERED CHARITY NUMBER: 100855

REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025
FOR
ACCEPT CARE LTD

Sumer Auditco Limited
Finchale House
Belmont Business Park
Durham
DH1 1TW

ACCEPT CARE LTD

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FOR THE YEAR ENDED 28 FEBRUARY 2025**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Accept Care Ltd offers bespoke supported living care packages to people with learning disabilities, mental health issues and other diverse and complex needs. A unique plan is created for each service user that aims to meet their needs, wishes, preferences, ambitions and aspirations. This allows, where possible, for the individual to retain as much control as possible around their care. Accept Care Ltd also provides an individualised approach to support planning and positive risk management. Each individual is supported by a team of well-trained staff to ensure that the support provided is consistent in areas of social, emotional, physical, medical, educational, vocational, financial, leisure activities, along with recreational needs and wishes. Service users are actively involved in the recruitment of their staff wherever possible.

Significant activities

The supported living services are provided in properties rented directly by the individuals from a social care landlord. Accept Care Ltd operates within two blocks of eight flats, one seven-bedroom house, one nine-bedroom house, and a further two bedroom house. Supporting thirty-four service users in Ash Grove, Consett, Co Durham. There is a further four bedded house at Bearpark for people with complex autism and twenty flats at Esh Winning, Co Durham for clients with a mild to moderate learning disability.

Accept Care Ltd supports approximately fifty-seven people in their own homes and in the three main locations in Consett, Bearpark and Esh Winning. It also supports an additional ten people within the Inspiring Lives day service.

The services are funded by Durham County Council, Tees Esk and Wear Valley NHS Trust and the County Durham Clinical Commissioning groups. The service has one vacancy as of 20 May 2025. The service continues to work closely with commissioners and provides best value services that look hopeful for the future with high demand for the skills and expertise offered by the Charity.

The main aim of the Charity for the coming year is to continue to develop the Inspiring Lives day services so as to increase capacity and to move to paperless ways of working. We were inspected in February 2024 and have maintained our current grading with the Care Quality Commission (CQC) and that is rated "Good" in four areas. Safe, Effective, Caring, Responsive. Our rating for well led was uprated to outstanding.

Public benefit

The charity's aims and achievements are set out within this report. The activities set out in this report have been undertaken to further the charities charitable purposes for public benefit.

Accept Care Ltd aims to improve the lives and well-being of individuals with learning disabilities, mental health issues and other complex needs enabling them to live in and be part of the community. Accept Care Ltd strive to improve the self-esteem and confidence of the individual enabling them to take part in day care activities, which will enhance their ability to make choices and live a more independent life.

Accept Care Ltd, is registered with The Care Quality Commission for England and Wales and registered as a charity in Northern Ireland on 19 November 2014.

Success for Accept Care is measured over a longer period of time than it is for most organisations. We have twice yearly surveys which are sent to service users, professionals, families and staff. This measures our success in the five areas identified by CQC. We are also responsive to comments, compliments and complaints which come into the organisation from time to time. The CQC undertakes contactless monitoring of the organisation through third party stakeholders on a regular basis. We get reports of this once undertaken.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2025**

ACHIEVEMENTS AND PERFORMANCE

We have managed our reserve well in the face of significant pressures to support staff with the cost of living increases. We have plans to fill all vacancies. We have improved on staff satisfaction, staff turnover and reduced the number of complaints we have received. We continue to reduce the number of behavioural incidents we deal with which demonstrate that staff are reducing conflict and maintaining positive interactions with clients. We are embracing the principles of Positive Behavioural Support and are benefitting from a more person centred way of working.

FINANCIAL REVIEW

Reserves policy

The Trustees have reviewed the charity's needs for reserves and have agreed that financial reserves (the "Emergency Operating Reserve" - EOR) should be held.

It has no endowment funding and is entirely dependent for income on funding from year to year which is inevitably subject to fluctuation.

The target level for the EOR has been set at 60 days operating costs, excluding wages costs, a sum of approximately £60,000.

Designated Funds and Restricted Reserves

In addition to the EOR it was agreed that a designated funds reserve must be held to cover project costs outside the current operating budget and/or outside the current financial year. The level of this reserve will be the accumulated sum of all such funds in the accounts of the charity at each year end. The funds designated as at 28 February 2025 was £660,354.

We have no restricted funds on 28 February 2025.

When taking the commitments into account, the charity is left with £337,980 of unrestricted and undesignated reserves.

Tracking and managing shared payments between the Clinical Commissioning Groups and Durham County Council has been successful enabling us to recover a large amount of debt owed. We are now more accurately checking and tracking payments. We remain challenged by poor communications between both parties and failures in notifying us in changes of funding split changes, hourly rates and agreed dates for the start of funding splits. These have all been contributory to the issues we have faced in getting clarity over funding. Moving to scheduled payments has though improved matters though some individual amounts remain incorrect.

The hourly rate offered by Durham County Council for 24/25 was £19.20, this has now increased to £20.87 an increase of 8.70%, this rate comes into effect in 7th April 2025.

Our main risk is the unknown and the impact of further pandemics and changes in the economy and how that affects us to recruit, train and retain staff. To that end we are actively recruiting, and our retention is carefully monitored. Over the past year we have seen the effects of the cost of inflation. This has had a direct impact on us with staffing having the biggest impact. To ensure we stayed competitive and to support our employees through this period we increased the Personal Support Worker basic hourly rate has increased over the year by 10% to £13.21 to ensure we remain competitive and attract good quality staff. As a result, it has had reduced our reserves. For the current year we will monitor the economic climate and staffing levels closely. We still have sufficient levels of reserves to temporarily increase salaries or provide hardship bonuses to staff in the event of further inflation.

Our focus for the coming year is to increase and retain staffing levels, reduce the use of agency staff and to develop Inspiring Lives. The Development Centre is in the final stages of completion. Once the building is complete, we will be advertising to try and increase the number of clients who attend. We will continue to deliver a good quality service which is respected by all. We are still moving to more paper free ways of working and are currently moving to a new electronic recording system for all staff and client information.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2025**

Accept Care Ltd is a company limited by guarantee, having no share capital and governed by a Memorandum and Articles of Association.

Organisational structure

The current Management team is currently D M Nixon as Managing Director. Mrs T D Nixon is Head of Quality and Compliance. Ms T Daley as Head of Operations and Registered Manager. Ms J Peacock is HR and Finance Manager. Mrs J Malpass is Training and Development Manager (now part time) Mrs Jan Lawrence is the Quality Manager.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The biggest threat to services and disruption to services remains future pandemics. We continue to manage any outbreaks well and all have been contained relatively quickly and no one has been affected in the long term, with no deaths or additional disability as a result. We continue to be vigilant and have acquired significant stocks of PPE in the event of future shortages.

The Charity has been made aware of funding errors from its main funders at Durham County Council and the NHS Clinical commissioning groups. The charity continues to track and recover any under payments. We have improved our financial tracking processes to give greater evidence in the event of disputes.

Recruitment in an almost saturated environment continues to be challenging and as a result we have increased pay scales in an attempt to ensure we recruit the best staff possible. We have also upgraded our website which has been an excellent recruitment tool. We also use web promotion tools with Indeed to increase our rankings and viewability on line. Our recruitment continues to be strong coupled with improved rates of pay for staff with retention rates improving as well.

The development of day services will create more opportunities for the Charity and prevent other organisations from offering superior services to people, we support. It allows for a new range of opportunities for service users and better range of opportunities for income generation lessening dependence on the current main funders. We are now supporting some complex individuals within the service that have been unable to sustain similar placements in the past. This includes a number of external attendees that live at home with families. The day service is also now making a contribution to the overall service and hopes to eventually generate a small profit whilst adding value to the reputation of the Charity.

We have had no tribunal cases this year and HR processes have been further refined and enforced to help ensure full compliance with employment law.

Directors/Trustees

The board that was formed in 2015 continues to perform well with improved communications and performance being noted as the service transforms itself into a very credible and professional service. We have retired two trustees to ensure that only one trustee now remains who is indirectly funded by the charity. No trustees are now employees.

We aim to add further volunteer trustees with the aim of adding bid writing and fundraising experience in the near future. We are advertising with the VONNE network and want to attract people with previous experience of the care industry, we are mindful not to appoint people who do not share the aims and values of the charity, which has made recruitment of new trustees more difficult.

On appointment of a trustee they would have an opportunity to meet the rest of the board. The Managing Director would develop an induction plan for the trustee dependent on their area of expertise and interest. The Training and Development Manager would identify any training needs in accordance with the Trustee.

The board delegates much of its functions to the managing director who in turn consults the board on areas such as high-cost purchases (over £2k), salary changes and legal issues. It would also consult on things like legal issues and where the Charity is affected by changes in legislation.

All managers pay are discussed and approved by the board of trustees, In the event of the Managing Director and Head of Quality and Compliance these are discussed in private by the other trustees without the Managing Director and Head of Quality and Compliance being present. All Managers have an appraisal and the increase in salary is determined by performance and after an annual appraisal.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI047633 (Northern Ireland)

Registered Charity number

100855

Registered office

Glendinning House
6 Murray Street
Belfast
BT1 6DN

Trustees

D M Nixon
P Smith
F B Grand
G M Mcardle

Senior Statutory Auditor

David Holloway BA FCA DChA

Auditors

Sumer Auditco Limited
Finchale House
Belmont Business Park
Durham
DH1 1TW

Senior Management Team

D M Nixon - Managing Director
T Daley - Head of Operations
T Nixon - Head of Quality and Compliance

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Accept Care Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

In so far as the trustees are aware:

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

AUDITORS

The auditors, Sumer Auditco Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

16.10.2025

Approved by order of the board of trustees on and signed on its behalf by:



.....
P Smith - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF ACCEPT CARE LTD

Opinion

We have audited the financial statements of Accept Care Ltd (the 'charitable company') for the year ended 28 February 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 28 February 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF ACCEPT CARE LTD

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our audit must be alert to the risk of manipulation of the financial statements and seek to understand the incentives and opportunities for management to achieve this.

We undertake the following procedures to identify and respond to these risks of non-compliance:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with Trustees and other management and from our knowledge and experience of this sector;
- we focussed on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Acts, Charities Acts, Care Quality Commission, tax legislation, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF
ACCEPT CARE LTD**

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining any accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions.

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation claims;
- reviewing correspondence with HMRC and the company's legal advisers.

Through these procedures, we did not become aware of actual or suspected non-compliance.

We planned and performed our audit in accordance with auditing standards but owing to the inherent limitations of procedures required in these areas, there is an unavoidable risk that we may not have detected a material misstatement in the accounts. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve concealment, collusion, forgery, misrepresentations, or override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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

David Holloway BA FCA DChA (Senior Statutory Auditor)
for and on behalf of Sumer Auditco Limited
Finchale House
Belmont Business Park
Durham
DH1 1TW

Date: ~~29-9-25~~ 29-9-25.....

ACCEPT CARE LTD

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 28 FEBRUARY 2025**

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	-	-	-	122
Charitable activities					
Care Services	6	3,940,935	-	3,940,935	3,627,665
Other trading activities	4	677	-	677	782
Investment income	5	59,475	-	59,475	32,416
Other income		6,191	-	6,191	-
Total		<u>4,007,278</u>	<u>-</u>	<u>4,007,278</u>	<u>3,660,985</u>
EXPENDITURE ON					
Charitable activities					
Care Services	7	4,026,922	-	4,026,922	3,728,801
NET INCOME/(EXPENDITURE)		(19,644)	-	(19,644)	(67,816)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,017,978	-	1,017,978	1,085,794
TOTAL FUNDS CARRIED FORWARD		<u><u>998,334</u></u>	<u><u>-</u></u>	<u><u>998,334</u></u>	<u><u>1,017,978</u></u>

The notes form part of these financial statements


ACCEPT CARE LTD (REGISTERED NUMBER: NI047633)

BALANCE SHEET
28 FEBRUARY 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	13	219,980	-	219,980	246,861
CURRENT ASSETS					
Debtors	14	274,544	-	274,544	323,578
Cash at bank and in hand		890,781	-	890,781	939,589
		<u>1,165,325</u>	<u>-</u>	<u>1,165,325</u>	<u>1,263,167</u>
CREDITORS					
Amounts falling due within one year	15	(386,971)	-	(386,971)	(492,050)
NET CURRENT ASSETS					
		<u>778,354</u>	<u>-</u>	<u>778,354</u>	<u>771,117</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>998,334</u>	<u>-</u>	<u>998,334</u>	<u>1,017,978</u>
NET ASSETS					
		<u>998,334</u>	<u>-</u>	<u>998,334</u>	<u>1,017,978</u>
FUNDS					
Unrestricted funds	16			<u>998,334</u>	<u>1,017,978</u>
TOTAL FUNDS					
				<u>998,334</u>	<u>1,017,978</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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



.....
P Smith - Trustee

ACCEPT CARE LTD

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 28 FEBRUARY 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	(105,972)	(106,256)
Net cash used in operating activities		<u>(105,972)</u>	<u>(106,256)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,311)	(1,621)
Interest received		59,475	32,416
Net cash provided by investing activities		<u>57,164</u>	<u>30,795</u>
Change in cash and cash equivalents in the reporting period			
		(48,808)	(75,461)
Cash and cash equivalents at the beginning of the reporting period		<u>939,589</u>	<u>1,015,050</u>
Cash and cash equivalents at the end of the reporting period		<u><u>890,781</u></u>	<u><u>939,589</u></u>

The notes form part of these financial statements

ACCEPT CARE LTD

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 28 FEBRUARY 2025

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(19,644)	(67,816)
Adjustments for:		
Depreciation charges	29,192	34,778
Interest received	(59,475)	(32,416)
Decrease/(increase) in debtors	49,034	(21,613)
Decrease in creditors	(105,079)	(19,189)
Net cash used in operations	<u>(105,972)</u>	<u>(106,256)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.3.24 £	Cash flow £	At 28.2.25 £
Net cash			
Cash at bank and in hand	939,589	(48,808)	890,781
	<u>939,589</u>	<u>(48,808)</u>	<u>890,781</u>
Total	<u>939,589</u>	<u>(48,808)</u>	<u>890,781</u>

ACCEPT CARE LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The principle accounting policies adopted are set out below:

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from charitable activities is generated from contracts with the local government and/or NHS Trust to provide health and social care to a number of individuals for an agreed number of hours per a week. Any hours over the contracted amount for a specified purpose (e.g. emergency hospital visits) are invoiced on top of the contracted amount.

Grants are recognised once the charity becomes entitled to the funding and the amount can be measured reliably.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 10% on cost
Plant and machinery	- 25% on cost
Fixtures and fittings	- 15% on cost
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on cost

Items over £250 which have an estimated useful life of 2 years or greater are capitalised within the balance sheet and depreciated.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2025

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going concern

The board recognises that the impact of inflation will influence the charity's ability to achieve a surplus in the coming year. The increase in overheads and cost of employment, with changes to taxation and labour rates, will lead to an adverse impact on results. The management team have worked hard to ensure overheads remain controlled to give employees a competitive salary and to offer investment and training opportunities to ensure the best care is given to clients. Overall, the trustees feel that the charity has adequate reserves to absorb the impact and can continue as a going concern.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The company 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 company's balance sheet when the company becomes party to the contractual provisions of the instrument.

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

Basic financial assets

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

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to 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, bank loans, other loans, and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

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

ACCEPT CARE LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2025**

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount 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 sources of estimation uncertainty include:

Determining residual values and useful economic lives of tangible fixed assets

The company depreciates tangible fixed assets over their estimated useful lives. The estimation of the useful lives of assets is based on historic performance as well as expectations about future use and therefore requires estimates and assumptions to be applied by management. The actual lives of these assets can vary depending on a variety of factors, including technological innovation, product life cycles and maintenance programmes.

Judgement is applied by trustees when determining the residual values for tangible fixed assets. When determining the residual value trustees aim to assess the amount that the company would currently obtain for the disposal of the asset, if it were already of the condition expected at the end of its useful economic life. Where possible this is done with reference to external market prices.

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	-	122
	<u> </u>	<u> </u>

4. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	526	192
Sundry income	151	590
	<u> </u>	<u> </u>
	<u>677</u>	<u>782</u>

5. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	59,475	32,416
	<u> </u>	<u> </u>

ACCEPT CARE LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2025**

6. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Client care fees	3,618,999	3,448,088
Client contributions	158,681	154,279
Workforce development fund	6,148	12,321
Grants	-	12,977
	3,783,828	3,627,665

All the above relate to care service activities.

7. CHARITABLE ACTIVITIES COSTS

		Direct Costs £	Support Costs (see note 8) £	Totals £
Care Services	2025	3,715,028	288,569	4,003,597
Care Services	2024	3,548,033	180,768	3,728,801

8. SUPPORT COSTS

		Finance £	Other £	Governance Costs £	Totals £
Care Services	2025	11,577	263,663	13,329	288,569
Care Services	2024	2,124	167,463	11,181	180,768

Support costs, included in the above, are as follows:

Governance costs

	2025	2024
	Care Services £	Care Services £
Auditors' remuneration	5,100	4,500
Auditors' remuneration for non audit work	8,229	6,681
	13,329	11,181

ACCEPT CARE LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2025**

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Auditors' remuneration	5,100	4,500
Other non-audit services	8,229	6,681
Depreciation - owned assets	29,192	34,778
	29,192	34,778

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2025 nor for the year ended 28 February 2024, however D Nixon was paid a consultancy fee as his role as Managing Director, please refer to related party disclosure note 17 for further information.

Trustees' expenses

During the year, £859 (2024: £Nil) was paid in expenses to a Trustee.

11. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	3,215,028	2,991,178
Social security costs	258,849	234,081
Other pension costs	60,635	56,097
	3,534,512	3,281,356

The average monthly number of employees during the year was as follows:

	2025	2024
Employees	144	143

No employees received emoluments in excess of £60,000.

Key Management personnel is paid either via salaries or consultancy agreement, the total remuneration paid was £195,867 (2024: £183,255) during the year. Please refer to the Related Party Disclosures note 17 for further information.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	122	-	122
Charitable activities			
Care Services	3,627,665	-	3,627,665
Other trading activities	782	-	782
Investment income	32,416	-	32,416
	3,660,985	-	3,660,985
Total			

ACCEPT CARE LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2025

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
EXPENDITURE ON			
Charitable activities			
Care Services	3,728,801	-	3,728,801
	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)	(67,816)	-	(67,816)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,085,794	-	1,085,794
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	1,017,978	-	1,017,978
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1 March 2024	158,748	145,243	29,325
Additions	-	-	-
	<hr/>	<hr/>	<hr/>
At 28 February 2025	158,748	145,243	29,325
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 March 2024	25,643	67,340	26,503
Charge for year	3,175	11,822	2,091
	<hr/>	<hr/>	<hr/>
At 28 February 2025	28,818	79,162	28,594
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 28 February 2025	129,930	66,081	731
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 29 February 2024	133,105	77,903	2,822
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

ACCEPT CARE LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2025

13. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 March 2024	8,400	50,015	32,302	424,033
Additions	2,311	-	-	2,311
At 28 February 2025	<u>10,711</u>	<u>50,015</u>	<u>32,302</u>	<u>426,344</u>
DEPRECIATION				
At 1 March 2024	2,423	32,240	23,023	177,172
Charge for year	1,451	4,444	6,209	29,192
At 28 February 2025	<u>3,874</u>	<u>36,684</u>	<u>29,232</u>	<u>206,364</u>
NET BOOK VALUE				
At 28 February 2025	<u>6,837</u>	<u>13,331</u>	<u>3,070</u>	<u>219,980</u>
At 29 February 2024	<u>5,977</u>	<u>17,775</u>	<u>9,279</u>	<u>246,861</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	25,192	83,254
Other debtors	4,408	17,276
Prepayments	21,606	23,631
Accrued income	223,338	199,417
	<u>274,544</u>	<u>323,578</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	8,991	3,106
Social security and other taxes	99,641	93,795
Other creditors	233,231	361,177
Accruals and deferred income	45,108	33,972
	<u>386,971</u>	<u>492,050</u>

ACCEPT CARE LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2025

16. MOVEMENT IN FUNDS

	At 1.3.24 £	Net movement in funds £	At 28.2.25 £
Unrestricted funds			
General fund	342,626	(4,646)	337,980
Building fund	211,009	(14,998)	196,011
Development Centre refurbishment fund	50,000	-	50,000
Minibus replacement fund	100,000	-	100,000
Activity Equipment	36,743	-	36,743
Sustainability fund	127,600	-	127,600
Emergency fund	150,000	-	150,000
	<u>1,017,978</u>	<u>(19,644)</u>	<u>998,334</u>
TOTAL FUNDS	<u>1,017,978</u>	<u>(19,644)</u>	<u>998,334</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,007,278	(4,011,924)	(4,646)
Building fund	-	(14,998)	(14,998)
	<u>4,007,278</u>	<u>(4,026,922)</u>	<u>(19,644)</u>
TOTAL FUNDS	<u>4,007,278</u>	<u>(4,026,922)</u>	<u>(19,644)</u>

Comparatives for movement in funds

	At 1.3.23 £	Net movement in funds £	Transfers between funds £	At 29.2.24 £
Unrestricted funds				
General fund	433,619	(51,382)	(39,611)	342,626
Building fund	227,832	(16,434)	(389)	211,009
Development Centre refurbishment fund	30,000	-	20,000	50,000
Minibus replacement fund	80,000	-	20,000	100,000
Activity Equipment	36,743	-	-	36,743
Sustainability fund	127,600	-	-	127,600
Emergency fund	150,000	-	-	150,000
	<u>1,085,794</u>	<u>(67,816)</u>	<u>-</u>	<u>1,017,978</u>
TOTAL FUNDS	<u>1,085,794</u>	<u>(67,816)</u>	<u>-</u>	<u>1,017,978</u>

ACCEPT CARE LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2025**

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,660,985	(3,712,367)	(51,382)
Building fund	-	(16,434)	(16,434)
	3,660,985	(3,728,801)	(67,816)
TOTAL FUNDS	3,660,985	(3,728,801)	(67,816)

As well as the general fund, the charity currently maintains six further designated funds, all of these funds are unrestricted:

Building Fund

It is the charity's policy that the development centre, along with any improvements made, are carried in a capital fund to reflect that these funds would only be released if the property was ever sold.

Development Centre Refurbishment Fund

The Trustees designated £137,899 to invest in the continued refurbishment of the development centre. At the balance sheet date £50,000 remains unspent.

Minibus Replacement Fund

The Trustees ringfenced £100,000 to replace the current minibuses with electric minibuses in the coming years. At the balance sheet date £100,000 remains unspent.

Activity Equipment Fund

The Trustees designated £40,000 to acquire activity equipment for the development centre to be used by the beneficiaries. At the balance sheet date £36,743 remains unspent.

Sustainability Fund

The Trustees earmarked £127,600 to the sustainability fund to help reduce the cost of overheads and to help improve our environmental In footprint. At the balance sheet date £127,600 remains unspent.

Emergency Fund

The Trustees had earmarked £150,000 to the Emergency Fund to support the organisation if another pandemic happens. At the balance sheet date £150,000 remains unspent.

17. RELATED PARTY DISCLOSURES

During the year the company paid consultancy fees totalling £140,772 (2024: £130,863) and goods for £200 (2024: £Nil) to Inspire Insight CIC, a company controlled by a Trustee of the charity and his spouse. This remuneration was paid in respect of services provided to the charity not in connection with the role of Trustee.

Accept Care Limited

Northern Ireland - Charity number 100855

Accounts

Tools for Solidarity Downpatrick

24/25 ACCOUNTS

(2023/24)		2024/25	
	<u>Downpatrick Income</u>		
£963.00	Donations	£1,366.00	
£6,600.00	Grants	£3,800.00	Note 1
£300.00	Sale of Goods	£1,117.11	
£7,863.00		£6,283.11	
	<u>Downpatrick Expenditure</u>		
£2,026.97	Volunteer Lunches	£2,253.61	
£171.00	Volunteer Travel	£126.00	
£305.76	Materials	£202.31	
£144.46	Workshop equipment		
£431.21	Telephone	£439.33	
£902.38	Electricity	£965.45	
£292.71	Water	£296.46	
	Heating Oil	£289.00	
£1,800.00	Rent	£1,800.00	
	Fridge	£229.00	
£29.75	Misc	£23.08	
£6,104.24		£6,624.24	
£7,863.00	Income	£6,283.11	
£6,104.24	Expenditure	£6,624.40	
£1,758.76	Surplus/Loss	-£341.29	

Account Balances

	<u>1st April 2024</u>	<u>31st March 2025</u>
Bank	£3,857.55	£3,397.14
Petty Cash	£114.64	£233.76
Paypal Bal	£363.67	£363.67
Total:	£4,335.86	£3,994.57
Surplus/Loss:		-£341.29

Note 1	Grants	2024/25
	Allen Lane	£2,000.00
	Black Santa	£1,300.00
	Ulster Garden Villages	£500.00
	Total:	£3,800.00

Assests and Liabilities

TFS Downpatrick does not have any assests or liabilities

Accept Care Limited

Northern Ireland - Charity number 100855

Annual report



TOOLS FOR SOLIDARITY DOWNPATRICK ANNUAL REPORT 2024/25



The Workshop

Tools for Solidarity Downpatrick

Principles / Ethics

Underlying all the activities of Tools for Solidarity Downpatrick are the principles and values of self-help and empowerment, individual and global equality, environmental awareness, inclusiveness, voluntarism, and the right to challenge/oppose activities/actions that contradict these values.

Mission Statement

TFS Downpatrick supports self reliance by providing high quality refurbished tools to working people overseas, promoting international solidarity, and challenging global inequalities through critical examination of development issues, environmental sustainability, and ethical working practices.

TFS Downpatrick aims to:

Promote volunteering opportunities particularly for those with extra support needs

Involve individuals, organisations and the public in development and environmental issues.

Utilise working methods that develop and support a sense of international solidarity and promote volunteering and ethical working practices.

Promote self-reliance by furnishing overseas projects with high quality recycled hand tools and sewing machines.

TFS Downpatrick will have appropriate premises, personnel and funding to meet the agreed outputs and objectives of the organisation



Mano at Work



Some of our volunteers



Work in progress

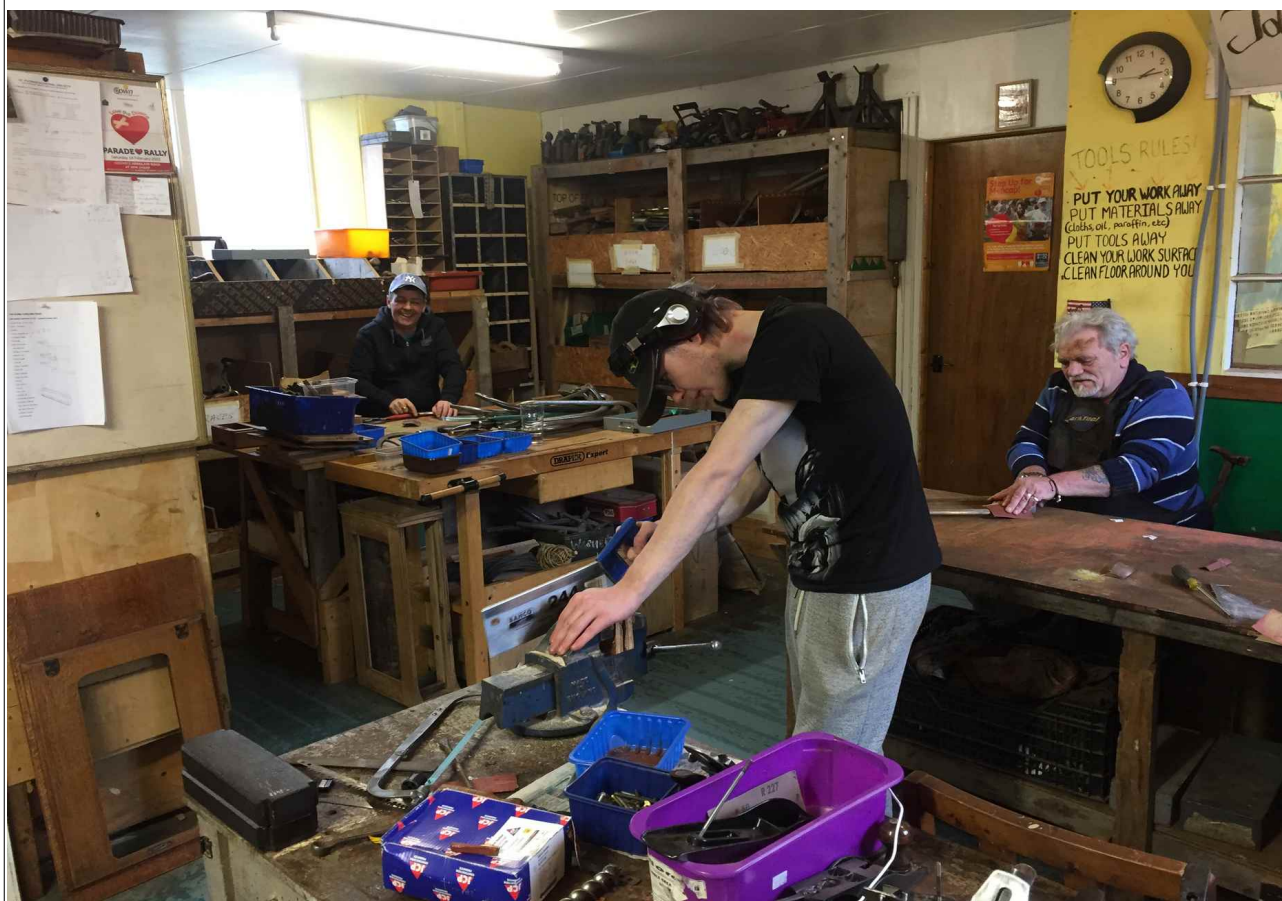
Chairpersons Address

Our workshop continues to provide a supported welcoming environment for more than 30 volunteers each week – the vast majority of whom have extra support needs.

The benefits to our volunteers is incalculable; improved mental well being, increased sense of worth and value through learning new skills, being active and helping others and being in a welcoming social environment.

Unfortunately we were unable to continue with our partnership with Global Concerns Trust and their wonderful programme to support people with disabilities become artisans in Malawi due to the loss of funding from the Scottish government. However we continue to provide high quality refurbished tools and sewing machines for TFS centres in Tanzania.

Finally, I would like to thank the many, many people who throughout the years have supported our work through volunteering, donating money or tools or kind words and to the Southwell Trust for giving us such a great home.



Volunteers in the workshop

Volunteer Report

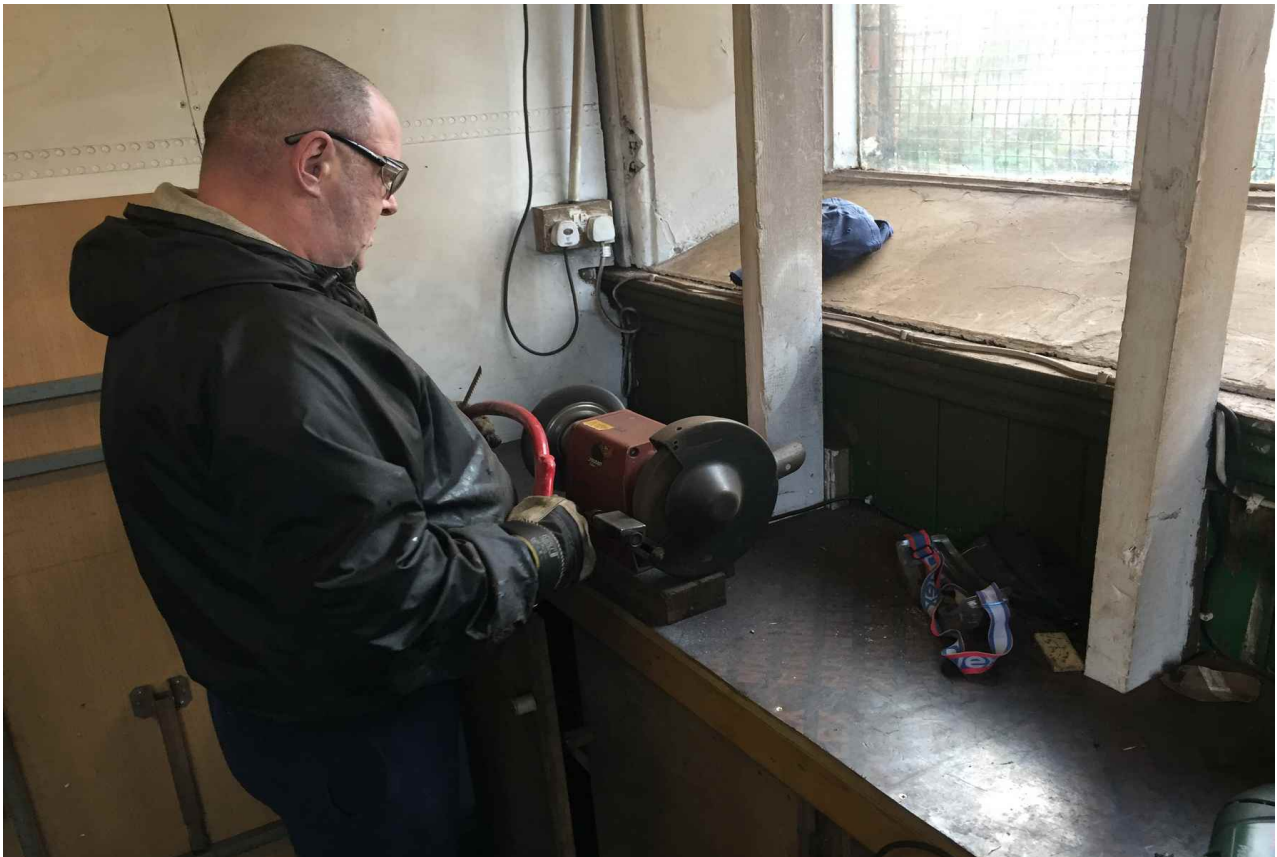
Being a volunteer is an essential element of being involved in TFS Downpatrick. All of us are volunteers and this generates a sense of sharing and support we are proud of.

Most of our volunteers (more than 80%) are people who have extra support needs due to mental health issues and/or learning difficulties/disabilities. We host volunteers from a range of organisations including Mindwise, Action Mental Health/New Horizons, Autism Initiative and Mencap.

The mix of volunteers ranges from teenagers to the over 60s and they come from all backgrounds. What makes this so special is that we all offer encouragement and support one another. Sharing skills and experience about the work but also about life issues is what helps create a therapeutic environment for all.

We also host young international volunteers from our sister organisation in Belfast. These volunteers really enjoy the experience of meeting and working with local people from so many different backgrounds. For the locals they have the opportunity, often for the first time, to talk to someone from another culture and country about life there.

This year our volunteers refurbished and shipped over 400 tools and 20 sewing machines to our existing projects in Tanzania.



Edward cleaning a tool using a bench grinder.

**TFS Downpatrick Annual Accounts
April 23 –March 24**

Expenditure

Volunteer Travel	126
Materials	202.31
Volunteer Lunches	2253.61
Telephone	439.33
Electricity	965.45
Water	296.46
Heating Oil	289
Rent	1800
Fridge	229
Misc	23.08
TOTAL	£6624.24

Income

Donations	1366
Grants	3800
Sale of Goods	1117.11

TOTAL **£6283.11**

Balance Sheet

Income	£6283.11
Expenditure	£6624.24
Balance	-£341.13

Opening Bal	1st April 2024	£3857.55
Petty Cash	1st April 2024	£114.64
Paypal Bal	1st April 2024	£363.67

Closing Bal	31st March 2025	£3397.14
Petty Cash	31st March 2025	£251.52
Paypal Bal	31st March 2025	£363.67

Total **-£341.13**

TFS Downpatrick has no assests or liabilities

Financial Report

This year has a small loss.

We have been able to make some reductions in expenditure but there has but a significant fall in our grant donations, despite the best efforts of our fundraiser Ken. It is good to see that our donations and sale of goods has increased and we hope that this will continue in the coming year.

Our reserves remain over half our annual expenditure which is reassuring.

In the coming year we will continue to seek support for our work from charitable foundations and trusts and ideally secure more stable funding streams to cover our core costs.

We are looking for funding that is not just on a one-off or annual basis – this is a challenge for us and for all small NGOs.

Many thanks to all the organisations and individuals who have supported us financially over the year.

Special thanks

Mourne Grange Camphill Community
Mindwise
Action Mental Health
Autism Initiative
South Eastern Health and Social Care Trust
Volunteer Now
Mencap
TFS Belfast
Southwell Trust
Black Santa
Allen Lane Foundation
Microcommunity Fund
Geordie and Eleanor
and all our Volunteers

Accept Care Limited

Northern Ireland - Charity number 100855

Annual return

Tools For Solidarity Downpatrick Charity Number 100856

Unqualified report for a charity and has an income of £250,000 or less

I was asked by the charity to act as independent examiner of the Charities Accounts in January 2025 (email request available). I agreed providing I had the standing to act as examiner. I confirmed eligibility by satisfying the following conditions

- The Charity had an income of less than £250000 thus allowing a receipts and payments account produced by an examiner
- The constitution of TFS Downpatrick allowed for the appointment of an independent examiner

Independent examiner's report to the charity trustees of Tools For Solidarity Downpatrick

I report on the accounts of the Trust for the year ended 31 March 2025.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

examine the accounts under section 65 of the Charities Act follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65 of the Charities Act 2008.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act

2. That the accounts do not accord with those accounting records

3. That the accounts do not comply with the accounting requirements of the Charities Act

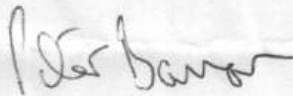
4. That there is further information needed for a proper understanding of the accounts to be reached.

CCNI ARR07 - supporting document 5 August 2016

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Name: Peter Bannon



Relevant professional qualification or body: Not applicable

Address: 8 Shangarry Park BT14 8JD

Date: 28/01/2026

Accept Care Limited

Northern Ireland - Charity number 100855

Accounts

TFS Downpatrick Annual Accounts April 23 –March 24

Expenditure

Volunteer Travel	171
Materials	305.76
Workshop Equipment	144.64
Volunteer Lunches	2026.97
Telephone	431.21
Electricity	902.38
Water	292.71
Rent	1800
Misc	29.75
TOTAL	£6104.24

Income

Donations	963
Grants	6600
Sale of Goods	300

TOTAL **£7863**

Balance Sheet

Income	£7863
Expenditure	£6104.24
Balance	£1758.76

Opening Bal	1st April 2023	£2230.14
Petty Cash	1st April 2023	£74.82
Paypal Bal	1st April 2023	£272.14

Total **£2577.1**

Closing Bal	31st March 2024	£3857.55
Petty Cash	31st March 2024	£114.64
Paypal Bal	31st March 2023	£363.67

Total **£4335.86**

TFS Downpatrick does not have assets or liabilities

Accept Care Limited

Northern Ireland - Charity number 100855

Annual report



TOOLS FOR SOLIDARITY DOWNPATRICK ANNUAL REPORT 2023/24



The Workshop

Tools for Solidarity Downpatrick

Principles / Ethics

Underlying all the activities of Tools for Solidarity Downpatrick are the principles and values of self-help and empowerment, individual and global equality, environmental awareness, inclusiveness, voluntarism, and the right to challenge/oppose activities/actions that contradict these values.

Mission Statement

TFS Downpatrick supports self reliance by providing high quality refurbished tools to working people overseas, promoting international solidarity, and challenging global inequalities through critical examination of development issues, environmental sustainability, and ethical working practices.

TFS Downpatrick aims to:

Promote volunteering opportunities particularly for those with extra support needs

Involve individuals, organisations and the public in development and environmental issues.

Utilise working methods that develop and support a sense of international solidarity and promote volunteering and ethical working practices.

Promote self-reliance by furnishing overseas projects with high quality recycled hand tools and sewing machines.

TFS Downpatrick will have appropriate premises, personnel and funding to meet the agreed outputs and objectives of the organisation.



Some of our volunteers



Work in progress

Chairpersons Address

This year the workshop continued to flourish with new volunteers and increased number of tools and sewing machines refurbished for artisans in Tanzania and Malawi.

We continue to work in partnership with the Global Concerns Trust by providing them with cane furniture making tools and sewing machine treadles that are provided to disabled artisans in Malawi so that they can set themselves up in business. We also provided tools and sewing machines to a pilot project in Tanzania.

In January 2024 TFS Downpatrick marked 20 years. For a very small organisation with very limited resources we make a real difference to people's lives here and in Africa.

I would like to thank the many, many people who throughout the years have supported our work through volunteering, donating money or tools or kind words and to the Southwell Trust for giving us such a great home.

A special mention must be made of the work of Christopher Vaughan who coordinates the work in the workshop and is always willing to give whatever support he can to the volunteers.



Alan, John, Sam and Jim mark 40 years of our sister organisation in Belfast

Volunteer Report

Being a volunteer is an essential element of being involved in TFS Downpatrick. All of us are volunteers and this generates a sense of sharing and support we are proud of.

Most of our volunteers (more than 80%) are people who have extra support needs due to mental health issues and/or learning difficulties/disabilities. We host volunteers from a range of organisations including Mindwise, Action Mental Health/New Horizons, Autism Initiative and Mencap.

The mix of volunteers ranges from teenagers to the over 60s and they come from all backgrounds. What makes this so special is that we all offer encouragement and support one another. Sharing skills and experience about the work but also about life issues is what helps create a therapeutic environment for all.

We also host young international volunteers from our sister organisation in Belfast. These volunteers really enjoy the experience of meeting and working with local people from so many different backgrounds. For the locals they have the opportunity, often for the first time, to talk to someone from another culture and country about life there.

This year our volunteers refurbished and shipped 6 treadle bases and 2 cane furniture making kits for artisans with disabilities in Malawi. They made the crates for the kits and for starter kits for our new project in Iringa, Tanzania. They also refurbished over 200 tools for this project.



Emma Dunca, Global Concerns Trust Coordinator gives feedback from her last field trip to Malawi to our volunteers William, John, Brendan, Hugh, John and Gary

**TFS Downpatrick Annual Accounts
April 23 – March 24**

Expenditure

Volunteer Travel	171
Materials	305.76
Workshop Equipment	144.64
Volunteer Lunches	2026.97
Telephone	431.21
Electricity	902.38
Water	292.71
Rent	1800
Misc	29.75
TOTAL	£6104.24

Income

Donations	963
Grants	6600
Sale of Goods	300
TOTAL	£7863

Balance Sheet

Income		£7863
Expenditure		£6104.24
Balance		£1758.76
Opening Bal	1st April 2023	£2230.14
Petty Cash	1st April 2023	£74.82
Paypal Bal	1st April 2023	£272.14
Total		£2577.1
Closing Bal	31st March 2024	£3857.55
Petty Cash	31st March 2024	£114.64
Paypal Bal	31st March 2023	£363.67
Total		£4335.86

TFS Downpatrick does not have assets or liabilities

Financial Report

This year has been more positive than last thanks to the efforts of our fundraiser Ken Orr.

We have been able to make some reductions in expenditure and our grant donations are up over 30%.

Our reserves are now over half our annual expenditure which is reassuring.

In the coming year we will continue to seek support for our work from charitable foundations and trusts and ideally secure more stable funding streams to cover our core costs.

We are looking for funding that is not just on a one-off or annual basis – this is a challenge for us and for all small NGOs.

One disappointment was the failure to secure funding from the SE Health Trust for the services we provide for their clients, despite all our efforts. We will approach them again this year as we feel our work deserves the Trust's support.

Many thanks to all the organisations and individuals who have supported us financially over the year.

Special thanks

Global Concerns Trust
Halifax Foundation for NI
Mourne Grange Camphill Community
Mindwise
Action Mental Health
Autism Initiative
South Eastern Health and Social Care Trust
Volunteer Now
Mencap
TFS Belfast
Southwell Trust
Black santa
Allen Lane Foundation
Geordie and Eleanor
and all our Volunteers

Accept Care Limited

Northern Ireland - Charity number 100855

Annual return

Tools For Solidarity Downpatrick Charity Number 100856

Unqualified report for a charity and has an income of £250,000 or less

I was asked by the charity to act as independent examiner of the Charities Accounts in January 2024. I agreed providing I had the standing to act as examiner. I confirmed eligibility by satisfying the following conditions

- The Charity had an income of less than £250000 thus allowing a receipts and payments account produced by an examiner
- The constitution of TFS Downpatrick allowed for the appointment of an independent examiner

Independent examiner's report to the charity trustees of Tools For Solidarity Downpatrick

I report on the accounts of the Trust for the year ended 31 March 2024.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

⌚ examine the accounts under section 65 of the Charities Act ⌚ follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act ⌚ state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65 of the Charities Act 2008.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

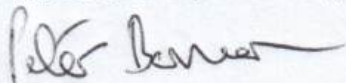
My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

CCNI ARR07 – supporting document 5 August 2016

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Name: Peter Bannon

Relevant professional qualification or body: Not applicable

Address: 8 Shangarry Park BT14 8JD

Date: 31/1/2025

Accept Care Limited

Northern Ireland - Charity number 100855

Accounts

REGISTERED COMPANY NUMBER: NI047633 (Northern Ireland)
REGISTERED CHARITY NUMBER: 100855

**REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024
FOR
ACCEPT CARE LTD**

Sumer Auditco Limited
The Beehive Building
Beehive Ring Road
Crawley
Gatwick
RH6 0PA

ACCEPT CARE LTD

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024**

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ACCEPT CARE LTD

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 29 FEBRUARY 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	122	-	122	12,100
Charitable activities					
Care Services	5	3,627,665	-	3,627,665	3,277,962
Other trading activities	3	782	-	782	-
Investment income	4	32,416	-	32,416	13,211
Total		<u>3,660,985</u>	<u>-</u>	<u>3,660,985</u>	<u>3,303,273</u>
EXPENDITURE ON					
Charitable activities					
Care Services	6	3,728,801	-	3,728,801	3,405,126
NET INCOME/(EXPENDITURE)		(67,816)	-	(67,816)	(101,853)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,085,794	-	1,085,794	1,187,647
TOTAL FUNDS CARRIED FORWARD		<u><u>1,017,978</u></u>	<u><u>-</u></u>	<u><u>1,017,978</u></u>	<u><u>1,085,794</u></u>

The notes form part of these financial statements

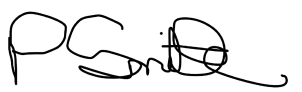
ACCEPT CARE LTD (REGISTERED NUMBER: NI047633)

BALANCE SHEET
29 FEBRUARY 2024

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	13	246,861	-	246,861	280,018
CURRENT ASSETS					
Debtors	14	323,578	-	323,578	301,965
Cash at bank and in hand		939,589	-	939,589	1,015,050
		<u>1,263,167</u>	<u>-</u>	<u>1,263,167</u>	<u>1,317,015</u>
CREDITORS					
Amounts falling due within one year	15	(492,050)	-	(492,050)	(511,239)
NET CURRENT ASSETS					
		<u>771,117</u>	<u>-</u>	<u>771,117</u>	<u>805,776</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>1,017,978</u>	<u>-</u>	<u>1,017,978</u>	<u>1,085,794</u>
NET ASSETS					
		<u>1,017,978</u>	<u>-</u>	<u>1,017,978</u>	<u>1,085,794</u>
FUNDS					
Unrestricted funds	16			<u>1,017,978</u>	<u>1,085,794</u>
TOTAL FUNDS					
				<u>1,017,978</u>	<u>1,085,794</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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



.....
P Smith - Trustee

ACCEPT CARE LTD

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 29 FEBRUARY 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	(106,256)	(74,206)
Net cash used in operating activities		<u>(106,256)</u>	<u>(74,206)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,621)	(22,022)
Interest received		32,416	13,211
Net cash provided by/(used in) investing activities		<u>30,795</u>	<u>(8,811)</u>
Change in cash and cash equivalents in the reporting period			
		(75,461)	(83,017)
Cash and cash equivalents at the beginning of the reporting period		<u>1,015,050</u>	<u>1,098,067</u>
Cash and cash equivalents at the end of the reporting period		<u><u>939,589</u></u>	<u><u>1,015,050</u></u>

The notes form part of these financial statements

ACCEPT CARE LTD

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 29 FEBRUARY 2024

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(67,816)	(101,853)
Adjustments for:		
Depreciation charges	34,778	37,540
Interest received	(32,416)	(13,211)
Increase in debtors	(21,613)	(52,143)
(Decrease)/increase in creditors	(19,189)	55,461
Net cash used in operations	<u>(106,256)</u>	<u>(74,206)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.3.23 £	Cash flow £	At 29.2.24 £
Net cash			
Cash at bank and in hand	1,015,050	(75,461)	939,589
	<u>1,015,050</u>	<u>(75,461)</u>	<u>939,589</u>
Total	<u>1,015,050</u>	<u>(75,461)</u>	<u>939,589</u>

ACCEPT CARE LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 FEBRUARY 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income is generated from contracts with the local government and/or NHS Trust to provide health and social care to a number of individuals for an agreed number of hours per a week. Any hours over the contracted amount for a specified purpose (e.g. emergency hospital visits) are invoiced on top of the contracted amount.

Grants are recognised once the charity becomes entitled to the funding and the amount can be measured reliably.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 10% on cost
Plant and machinery	- 25% on cost
Fixtures and fittings	- 15% on cost
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on cost

Items over £250 which have an estimated useful life of 2 years or greater are capitalised within the balance sheet and depreciated.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

ACCEPT CARE LTD

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 29 FEBRUARY 2024

1. ACCOUNTING POLICIES - continued

Going concern

The board recognises that the impact of inflation will influence the charity's ability to achieve a surplus in the coming year. The increase in overheads and cost of employment, with changes to taxation and labour rates, will lead to an adverse impact on results. The management team have worked hard to ensure overheads remain controlled to give employees a competitive salary and to offer investment and training opportunities to ensure the best care is given to clients. Overall, the trustees feel that the charity has adequate reserves to absorb the impact and can continue as a going concern.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial Instruments

The company 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 company's balance sheet when the company becomes party to the contractual provisions of the instrument.

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

Basic financial assets

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

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to 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, bank loans, other loans, and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

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

ACCEPT CARE LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 29 FEBRUARY 2024**

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	122	100
Grants	-	12,000
	122	12,100
	122	12,100

Grants received, included in the above, are as follows:

	2024	2023
	£	£
COVID - 19 Support Grants	-	12,000
	-	12,000
	-	12,000

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	192	-
Sundry income	590	-
	782	-
	782	-

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	32,416	13,211
	32,416	13,211
	32,416	13,211

5. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Client care fees	Care Services	3,448,088	3,101,474
Client contributions	Care Services	154,279	165,314
Workforce development fund	Care Services	12,321	11,174
Grants	Care Services	12,977	-
		3,627,665	3,277,962
		3,627,665	3,277,962

ACCEPT CARE LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 29 FEBRUARY 2024**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Care Services	3,548,033	180,768	3,728,801
	<u>3,548,033</u>	<u>180,768</u>	<u>3,728,801</u>

7. SUPPORT COSTS

	Finance £	Other £	Governance costs £	Totals £
Care Services	2,124	167,463	11,181	180,768
	<u>2,124</u>	<u>167,463</u>	<u>11,181</u>	<u>180,768</u>

Support costs, included in the above, are as follows:

Governance costs

	2024 Care Services £	2023 Total activities £
Auditors' remuneration	7,738	5,720
Auditors' remuneration for non audit work	3,443	3,567
	<u>11,181</u>	<u>9,287</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation - owned assets	34,778	37,540
	<u>34,778</u>	<u>37,540</u>

9. AUDITORS' REMUNERATION

	2024 £	2023 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	7,738	5,720
Other non-audit services	3,443	3,567
	<u>11,181</u>	<u>9,287</u>

ACCEPT CARE LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 29 FEBRUARY 2024**

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 29 February 2024 nor for the year ended 28 February 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 29 February 2024 nor for the year ended 28 February 2023.

11. STAFF COSTS

	2024 £	2023 £
Wages and salaries	2,991,178	2,766,471
Social security costs	234,081	226,441
Other pension costs	56,097	50,292
	3,281,356	3,043,204

The average monthly number of employees during the year was as follows:

	2024	2023
Employees	143	136

No employees received emoluments in excess of £60,000.

All Key Management personnel are paid through Inspire Insight CIC. Please refer to the Related Party Disclosures note in these financial statements for more information. The total fees paid to Inspire Insight CIC this financial year was £130,863 (2023: £119,467).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	12,100	-	12,100
Charitable activities			
Care Services	3,277,962	-	3,277,962
Investment income	13,211	-	13,211
Total	3,303,273	-	3,303,273
EXPENDITURE ON			
Charitable activities			
Care Services	3,397,152	7,974	3,405,126
NET INCOME/(EXPENDITURE)	(93,879)	(7,974)	(101,853)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,179,673	7,974	1,187,647

ACCEPT CARE LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 29 FEBRUARY 2024

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	1,085,794	-	1,085,794

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1 March 2023	158,748	145,243	29,146
Additions	-	-	179
At 29 February 2024	158,748	145,243	29,325
DEPRECIATION			
At 1 March 2023	22,468	54,081	22,236
Charge for year	3,175	13,259	4,267
At 29 February 2024	25,643	67,340	26,503
NET BOOK VALUE			
At 29 February 2024	133,105	77,903	2,822
At 28 February 2023	136,280	91,162	6,910

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 March 2023	7,402	50,015	31,858	422,412
Additions	998	-	444	1,621
At 29 February 2024	8,400	50,015	32,302	424,033
DEPRECIATION				
At 1 March 2023	1,212	26,315	16,082	142,394
Charge for year	1,211	5,925	6,941	34,778
At 29 February 2024	2,423	32,240	23,023	177,172
NET BOOK VALUE				
At 29 February 2024	5,977	17,775	9,279	246,861
At 28 February 2023	6,190	23,700	15,776	280,018

ACCEPT CARE LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 29 FEBRUARY 2024

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	83,254	53,186
Other debtors	17,276	1,953
Prepayments	23,631	32,922
Accrued income	199,417	213,904
	<u>323,578</u>	<u>301,965</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	3,106	1,738
Social security and other taxes	93,795	89,325
Other creditors	361,177	383,720
Accruals and deferred income	33,972	36,456
	<u>492,050</u>	<u>511,239</u>

16. MOVEMENT IN FUNDS

	At 1.3.23	Net movement in funds	Transfers between funds	At 29.2.24
	£	£	£	£
Unrestricted funds				
General fund	433,619	(51,382)	(39,611)	342,626
Building fund	227,832	(16,434)	(389)	211,009
Development Centre refurbishment fund	30,000	-	20,000	50,000
Minibus replacement fund	80,000	-	20,000	100,000
Activity Equipment	36,743	-	-	36,743
Sustainability fund	127,600	-	-	127,600
Emergency fund	150,000	-	-	150,000
	<u>1,085,794</u>	<u>(67,816)</u>	<u>-</u>	<u>1,017,978</u>
TOTAL FUNDS	<u>1,085,794</u>	<u>(67,816)</u>	<u>-</u>	<u>1,017,978</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	3,660,985	(3,712,367)	(51,382)
Building fund	-	(16,434)	(16,434)
	<u>3,660,985</u>	<u>(3,728,801)</u>	<u>(67,816)</u>
TOTAL FUNDS	<u>3,660,985</u>	<u>(3,728,801)</u>	<u>(67,816)</u>

ACCEPT CARE LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 29 FEBRUARY 2024

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.3.22 £	Net movement in funds £	Transfers between funds £	At 28.2.23 £
Unrestricted funds				
General fund	537,942	(77,269)	(27,054)	433,619
Building fund	232,783	(16,610)	11,659	227,832
Development Centre refurbishment fund	35,815	-	(5,815)	30,000
Minibus replacement fund	70,000	-	10,000	80,000
Activity Equipment	37,133	-	(390)	36,743
Sustainability fund	116,000	-	11,600	127,600
Emergency fund	150,000	-	-	150,000
	<u>1,179,673</u>	<u>(93,879)</u>	<u>-</u>	<u>1,085,794</u>
Restricted funds				
Staff Wage uplift grant	7,974	(7,974)	-	-
	<u>1,187,647</u>	<u>(101,853)</u>	<u>-</u>	<u>1,085,794</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,303,273	(3,380,542)	(77,269)
Building fund	-	(16,610)	(16,610)
	<u>3,303,273</u>	<u>(3,397,152)</u>	<u>(93,879)</u>
Restricted funds			
Staff Wage uplift grant	-	(7,974)	(7,974)
	<u>3,303,273</u>	<u>(3,405,126)</u>	<u>(101,853)</u>

ACCEPT CARE LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 29 FEBRUARY 2024

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.3.22 £	Net movement in funds £	Transfers between funds £	At 29.2.24 £
Unrestricted funds				
General fund	537,942	(128,651)	(66,665)	342,626
Building fund	232,783	(33,044)	11,270	211,009
Development Centre refurbishment fund	35,815	-	14,185	50,000
Minibus replacement fund	70,000	-	30,000	100,000
Activity Equipment	37,133	-	(390)	36,743
Sustainability fund	116,000	-	11,600	127,600
Emergency fund	150,000	-	-	150,000
	<u>1,179,673</u>	<u>(161,695)</u>	<u>-</u>	<u>1,017,978</u>
Restricted funds				
Staff Wage uplift grant	7,974	(7,974)	-	-
	<u>1,187,647</u>	<u>(169,669)</u>	<u>-</u>	<u>1,017,978</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,964,258	(7,092,909)	(128,651)
Building fund	-	(33,044)	(33,044)
	<u>6,964,258</u>	<u>(7,125,953)</u>	<u>(161,695)</u>
Restricted funds			
Staff Wage uplift grant	-	(7,974)	(7,974)
	<u>6,964,258</u>	<u>(7,133,927)</u>	<u>(169,669)</u>

As well as the general fund, the charity currently maintains six further designated funds, all of these funds are unrestricted:

Building Fund

It is the charity's policy that the development centre, along with any improvements made, are carried in a capital fund to reflect that these funds would only be released if the property was ever sold.

Minibus Fund

The Trustees ringfenced £80,000 to replace the current minibuses with electric minibuses in the coming years. At the balance sheet date £80,000 remains unspent.

Development Centre Refurbishment Fund

The Trustees designated £137,899 to invest in the continued refurbishment of the development centre. At the balance sheet date £30,000 remains unspent.

ACCEPT CARE LTD

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 29 FEBRUARY 2024

16. MOVEMENT IN FUNDS - continued

Activity Equipment

The Trustees designated £40,000 to acquire activity equipment for the development centre to be used by the beneficiaries. At the balance sheet date £36,743 remains unspent.

Sustainability Fund

The Trustees earmarked £127,600 to the sustainability fund to help reduce the cost of overheads and to help improve our environmental In footprint. At the balance sheet date £127,600 remains unspent.

Emergency Fund

The Trustees had earmarked £150,000 to the Emergency Fund to support the organisation if another pandemic happens. At the balance sheet date £150,000 remains unspent.

17. RELATED PARTY DISCLOSURES

During the year the company paid consultancy fees totalling £130,863 (2023: £119,467) to Inspire Insight CIC, a company controlled by a Trustee of the charity and his spouse. This remuneration was paid in respect of services provided to the charity not in connection with the role of Trustee.

Accept Care Limited

Northern Ireland - Charity number 100855

Annual report

REGISTERED COMPANY NUMBER: NI047633 (Northern Ireland)
REGISTERED CHARITY NUMBER: 100855

**REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024
FOR
ACCEPT CARE LTD**

Sumer Auditco Limited
The Beehive Building
Beehive Ring Road
Crawley
Gatwick
RH6 0PA

ACCEPT CARE LTD

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FOR THE YEAR ENDED 29 FEBRUARY 2024**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 29 FEBRUARY 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 29 February 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Accept Care Ltd offers bespoke supported living care packages to people with learning disabilities, mental health issues and other diverse and complex needs. A unique plan is created for each service user that aims to meet their needs, wishes, preferences, ambitions and aspirations. This allows, where possible, for the individual to retain as much control as possible around their care. Accept Care Ltd also provides an individualised approach to support planning and positive risk management. Each individual is supported by a team of well-trained staff to ensure that the support provided is consistent in areas of social, emotional, physical, medical, educational, vocational, financial, leisure activities, along with recreational needs and wishes. Service users are actively involved in the recruitment of their staff wherever possible.

Significant activities

The supported living services are provided in properties rented directly by the individuals from a social care landlord. Accept Care Ltd operates within two blocks of eight flats, one seven-bedroom house, one nine-bedroom house, and a further two bedroom house. Supporting thirty-four service users in Ash Grove, Consett, Co Durham. There is a further four bedded house at Bearpark for people with complex autism and twenty flats at Esh Winning, Co Durham for clients with a mild to moderate learning disability.

Accept Care Ltd supports approximately fifty-seven people in their own homes and in the three main locations in Consett, Bearpark and Esh Winning. It also supports an additional six people within the inspiring Lives day service.

The services are funded by Durham County Council, Tees Esk and Wear Valley NHS Trust and the County Durham Clinical Commissioning groups. The service has 0 vacancies as of 7th October 2024. The service continues to work closely with commissioners and provides best value services that look hopeful for the future with high demand for the skills and expertise offered by the Charity.

The main aim of the Charity for the coming year is to continue to develop the inspiring lives day services so as to increase capacity and to move to paperless ways of working. We were inspected in February 2024 and have maintained our current grading with the Care Quality Commission (CQC) and that is rated "Good" in four areas. Safe, Effective, Caring, Responsive. Our rating for Well led was updated to outstanding.

Public benefit

Accept Care Ltd aims to improve the lives and well-being of individuals with learning disabilities, mental health issues and other complex needs enabling them to live in and be part of the community. Accept Care Ltd strive to improve the self-esteem and confidence of the individual enabling them to take part in day care activities, which will enhance their ability to make choices and live a more independent life.

Accept Care Ltd, is registered with the Care Quality Commission for England and Wales and registered as a charity in Northern Ireland on 19 November 2014.

Success for Accept Care is measured over a longer period of time than it is for most organisations. We have twice yearly surveys which are sent to service users, professionals, families and staff. This measures our success in the five areas identified by The Care Quality Commission. We are also responsive to comments, compliments and complaints which come into the organisation from time to time. The Care Quality Commission undertakes contactless monitoring of the organisation through third party stakeholders on a regular basis. We get reports of this once undertaken.

ACHIEVEMENT AND PERFORMANCE

We have managed our reserve well in the face of significant pressures to support staff with the cost of living increases. We have plans to fill all vacancies. We have improved on staff satisfaction, staff turnover and reduced the number of complaints we have received. We continue to reduce the number of behavioural incidents we deal with which demonstrate that staff are reducing conflict and maintaining positive interactions with clients. We are embracing the principles of Positive Behavioural Support and are benefitting from a more person centred way of working.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 29 FEBRUARY 2024**

FINANCIAL REVIEW

Reserves policy

The Trustees have reviewed the charity's needs for reserves and have agreed that financial reserves (the "Emergency Operating Reserve" - EOR) should be held.

It has no endowment funding and is entirely dependent for income on funding from year to year which is inevitably subject to fluctuation.

The target level for the EOR has been set at 60 days operating costs, excluding wages costs, a sum of approximately £60,000.

Designated Funds Reserves

In addition to the EOR it was agreed that a designated funds reserve must be held to cover project costs outside the current operating budget and/or outside the current financial year. The level of this reserve will be the accumulated sum of all such funds in the accounts of the charity at each year end.

Items covered this year:

We have increased the designated funds for the cost of replacing the minibuses to £100,000. The sustainability fund which is to help reduce the cost of overheads and to help improve our environmental footprint remains at £127,600. Due to the current economic climate, we don't feel that the time is right to invest in new technology. We will of course continue to monitor the situation in the coming year.

£150,000 remains in the Emergency Support Fund to support the organisation if another pandemic happens has also remained the same.

A further £20,000 has been added to the Development Refurbishment fund, the Activity equipment fund remains at £36,743.

We have no restricted funds on 29 February 2024.

When taking the commitments into account, the charity is left with £342,626 of unrestricted and undesignated reserves.

Tracking and managing shared payments between the Clinical Commissioning Groups and Durham County Council has been successful enabling us to recover a large amount of debt owed. We are now more accurately checking and tracking payments. We remain challenged by poor communications between both parties and failures in notifying us in changes of funding split changes, hourly rates and agreed dates for the start of funding splits. These have all been contributory to the issues we have faced in getting clarity over funding. Moving to scheduled payments has though improved matters though some individual amounts remain incorrect.

The hourly rate offered by Durham County Council for 23/24 was £17.64 per hour. The new hourly rate for 24/25 has increased to £19.20, an increase of just under 9%. This rate comes into effect in April 24.

Our main risk is the unknown and the impact of further pandemics and changes in the economy and how that affects us to recruit, train and retain staff. To that end we are actively recruiting, and our retention is carefully monitored. Over the past year we have seen the effects of the cost of inflation. This has had a direct impact on us with staffing having the biggest impact. To ensure we stayed competitive and to support our employees through this period we increased the Personal Support Worker basic hourly rate has increased over the year by 10% to £12.64 to ensure we remain competitive and attract good quality staff. As a result, it has had reduced our reserves. For the current year we will monitor the economic climate and staffing levels closely. We still have sufficient levels of reserves to temporarily increase salaries or provide hardship bonuses to staff in the event of further inflation.

Our focus for the coming year is to increase and retain staffing levels, reduce the use of agency staff and to develop Inspiring Lives. The Development Centre is in the final stages of completion. Once the building is complete, we will be advertising to try and increase the number of clients who attend. We will continue to deliver a good quality service which is respected by all. We are still moving to more paper free ways of working and are currently moving to a new electronic recording system for all staff and client information.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 29 FEBRUARY 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Accept Care Ltd is a company limited by guarantee, having no share capital and governed by a Memorandum and Articles of Association.

Organisational structure

The current Management team is currently D M Nixon as Registered Manager and Managing Director. Mrs T D Nixon is Head of Quality and Compliance. Ms T Daley as Head of Operations. Ms J Peacock is HR and Finance Manager. Mrs J Malpass is Training and Development Manager (now part time) Mrs Jan Lawrence is the Quality Manager.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The biggest threat to services and disruption to services remains covid-19 and any other future pandemics. We continue to manage any outbreaks well and all have been contained relatively quickly and no one has been affected in the long term, with no deaths or additional disability as a result. We continue to be vigilant and have acquired significant stocks of PPE in the event of future shortages.

The Charity has been made aware of funding errors from its main funders at Durham County Council and the NHS Clinical commissioning groups. The charity continues to track and recover any under payments. We have improved our financial tracking processes to give greater evidence in the event of disputes.

Recruitment in an almost saturated environment continues to be challenging and as a result we have increased pay scales in an attempt to ensure we recruit the best staff possible. We have also upgraded our website which has been an excellent recruitment tool. We also use web promotion tools with Indeed to increase our rankings and viewability on line. Our recruitment continues to be strong coupled with improved rates of pay for staff with retention rates improving as well.

The development of day services will create more opportunities for the Charity and prevent other organisations from offering superior services to people, we support. It allows for a new range of opportunities for service users and better range of opportunities for income generation lessening dependence on the current main funders. We are now supporting some complex individuals within the service that have been unable to sustain similar placements in the past. This includes a number of external attendees that live at home with families. The day service is also now making a contribution to the overall service and hopes to eventually generate a small profit whilst adding value to the reputation of the Charity.

We have had no tribunal cases this year and HR processes have been further refined and enforced to help ensure full compliance with employment law.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 29 FEBRUARY 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Directors/Trustees

The board that was formed in 2015 continues to perform well with improved communications and performance being noted as the service transforms itself into a very credible and professional service. We have retired two trustees to ensure that only one trustee now remains who is indirectly funded by the charity. No trustees are now employees.

We aim to add further volunteer trustees with the aim of adding bid writing and fundraising experience in the near future. We are advertising with the VONNE network and want to attract people with previous experience of the care industry, we are mindful not to appoint people who do not share the aims and values of the charity, which has made recruitment of new trustees more difficult.

On appointment of a trustee they would have an opportunity to meet the rest of the board. The Managing Director would develop an induction plan for the trustee dependent on their area of expertise and interest. The Training and Development Manager would identify any training needs in accordance with the Trustee.

The board delegates much of its functions to the managing director who in turn consults the board on areas such as high-cost purchases (over £2k), salary changes and legal issues. It would also consult on things like legal issues and where the Charity is affected by changes in legislation.

All managers pay are discussed and approved by the board of trustees, In the event of the Managing Director and Head of Quality and Compliance these are discussed in private by the other trustees without the Managing Director and Head of Quality and Compliance being present. All Managers have an appraisal and the increase in salary is determined by performance and after an annual appraisal.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI047633 (Northern Ireland)

Registered Charity number

100855

Registered office

Glendinning House
6 Murray Street
Belfast
BT1 6DN

Trustees

D M Nixon - Managing Director
P Smith
F B Grand
G M Mcardle

Senior Statutory Auditor

David Holloway BA (Hons) FCA DChA

Auditors

Sumer Auditco Limited
The Beehive Building
Beehive Ring Road
Crawley
Gatwick
RH6 0PA

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 29 FEBRUARY 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Accept Care Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

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

AUDITORS

The auditors, Sumer Auditco Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

Approved by order of the board of trustees on 18th November 2024..... and signed on its behalf by:



.....
P Smith - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACCEPT CARE LTD

Opinion

We have audited the financial statements of Accept Care Ltd (the 'charitable company') for the year ended 29 February 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 29 February 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ACCEPT CARE LTD**

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACCEPT CARE LTD

Our responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our audit must be alert to the risk of manipulation of the financial statements and seek to understand the incentives and opportunities for management to achieve this.

We undertake the following procedures to identify and respond to these risks of non-compliance:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with Trustees and other management and from our knowledge and experience of this sector;
- we focussed on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Acts, Charities Acts, tax legislation, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining any accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions.

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation claims;
- reviewing correspondence with HMRC and the company's legal advisers.

Through these procedures, we did not become aware of actual or suspected non-compliance.

We planned and performed our audit in accordance with auditing standards but owing to the inherent limitations of procedures required in these areas, there is an unavoidable risk that we may not have detected a material misstatement in the accounts. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve concealment, collusion, forgery, misrepresentations, or override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ACCEPT CARE LTD**

Use of our report

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

David Holloway BA (Hons) FCA DChA (Senior Statutory Auditor)
for and on behalf of Sumer Auditco Limited
The Beehive Building
Beehive Ring Road
Crawley
Gatwick
RH6 0PA

Date: 18th November 2024
Date:

Accept Care Limited

Northern Ireland - Charity number 100855

Annual return



ACCOUNTANTS &
BUSINESS ADVISORS

MAKING BUSINESS MAKE SENSE

Accept Care Limited

Audit Finalisation Report

Year ended 29 February 2024

Strictly private and confidential

18 November 2024

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Introduction

We are pleased to enclose our audit findings for Accept Care Limited for the year ended 29 February 2024. The primary purpose of this report is to outline and discuss with the Board the significant matters arising from our audit work.

This report summarises the principal audit, accounting and reporting issues arising during the audit process.

This report has been prepared for the sole use of the Trustees of Accept Care Limited and must not be shown to third parties without our prior consent. No responsibilities are accepted by RMT Ribchesters or associated company Sumer Auditco Ltd towards any party acting or refraining from action as a result of this report.



Audit and accounting matters

Materiality

In planning and performing our audit we applied the concept of materiality. An item is considered material if it could reasonably be expected to change the economic decisions of a user of the financial statements. We used the concept of materiality to both focus our testing and to evaluate the impact of misstatements identified.

Based on our professional judgement we determined overall company materiality for the financial statements to be £70,000, based on a percentage of Income. Performance materiality of £56,000 was applied for testing which is 80% of materiality.

In this report we have identified errors considered to be above a trivial level, being £500, in addition to any other identified misstatements that warranted reporting on qualitative grounds.

Audit scope

We tailored the scope of our audit to ensure that we performed enough work to be able to give an opinion on the financial statements as a whole, considering the structure of the charitable company, the accounting processes and controls and the sector in which the charitable company operates.

A full scope audit has been performed by RMT Ribchesters on the charitable company.

Internal controls and other matters

As part of the audit process we are required to advise you in writing of any significant deficiencies in your internal controls, if any, and communicate other matters of interest to you as Trustees arising from our audit.

During the course of our audit for the 29 February 2024 no significant deficiencies in internal controls were identified. However, there were a certain number of matters noted which are summarised within **Appendix III** for your consideration.

These matters came to light during the course of our normal audit tests which are designed to assist us in forming our opinion on the financial statements. Our tests may not necessarily disclose all errors or irregularities and should not be relied upon to do so. However, if any irregularity did come to our attention during our audit tests, we would, of course, inform you immediately.



Audit and accounting matters (cont'd)

Accounting policies

During the audit we considered the charitable company's accounting policies to ascertain if they are appropriate and in accordance with UK Generally Accepted Accounting Practice. We confirm that we have not identified any concerns in relation to accounting policies.

Accounting estimates

In accordance with ISA (UK) 540, Accounting Estimates, we are required to review the accounting estimates and related disclosures involved in the preparation of the financial statements to ensure that they are reasonable. We confirm that we have not identified any concerns in relation to accounting estimates and have found no indications of management bias.

Expected modifications to the audit report

We are required to bring to your attention details of any proposed modifications to the audit report on the financial statements. As discussed with you, we confirm that there are no proposed modifications to the report.

Independence and representations

In order to act as auditors, we are required to identify any threats to our objectivity and independence and to implement appropriate safeguards to address any identified issues. We confirm that we have not identified any threats to our independence that were not previously communicated with you and safeguarded at the planning stages.

Audit status

The detailed audit work is now completed. The following represent the key ongoing areas of work outstanding at the date of this report:

- Signed Letter of Representation (to be obtained at sign off)



Significant audit risks

At the planning stage we assessed the audit risks in relation to the charitable company. The risks we considered to be significant to the audit are outlined below.

Our risk assessment remains unchanged from that at the planning stage.

Income recognition

Under International Standard on Auditing (UK) 240 'The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements', there is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of income.

Income is recognised at the point the charitable company has entitlement to the funds, it is probable that the income will be received and the amount can be quantified with reasonable accuracy. Incoming resources from service contracts and grants, where related to performance and specific deliverables, are accounted for as the charitable company earns the right to consideration by its performance. This exposes the charitable company to the risk of incomplete and incorrect cut-off of income recognised in the period.

How the matter was addressed in the audit

To address the risk of improper revenue recognition, our audit work included, but was not restricted to:

- performing substantive testing to determine whether the accounting policies had been correctly applied;
- reviewing a sample of revenue transactions around the year end to ensure cut-off was correct and income had been recognised in the correct period;
- performing analytical reviews against prior period results and current period expectations;
- considering the appropriateness and application of the charitable company's accounting policies for revenue recognition; and
- considering the disclosures in the financial statements regarding revenue.

Key observations

The results of our testing were satisfactory and no significant issues were identified from our work over revenue recognition, including any issues in relation to fraud.



Significant audit risks (cont'd)

Management override

In preparing the financial statements management are required to make judgements, estimates and assumptions that affect the application of policies and the reported amount of assets and liabilities, revenue and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form a basis for making the judgements about the carrying value of assets and liabilities that are not available from other sources.

How the matter was addressed in the audit

During the course of our audit we performed the following procedures to address the risk of management override:

- assessed the appropriateness of accounting policy choices made by management and the basis of key judgements, estimates and assumptions;
- reviewed manual journal entries posted within the period for indicators of management bias, transactions outside the normal course of business or indicators of fraudulent activity; and
- considered the value, nature and cause of misstatements identified during the course of the audit to identify indicators of bias.

Key observations

The results of our testing were satisfactory, and we consider the disclosure surrounding accounting policy choices and key accounting judgements to be appropriate.

Debtor recoverability

In preparing the financial statements management are required to make a judgement as to the recoverability of amounts due from customers and other funding bodies. Should there be a doubt as to the recoverability of certain balances then a provision should be made against that.

How the matter was addressed in the audit

During the course of our audit we performed the following procedures to address the risk of irrecoverable balances being included in the financial statements:

- assessed the appropriateness of the accounting policies adopted with regards to doubtful debt provisions;
- undertaking a review of provisions made by management and consideration given to their accuracy and completeness;



- testing a sample of amounts due from customers and other funders to gain assurance that the amounts were correctly classified as being due at the year end and that they have been recovered subsequent to the period end.

Key observations

The results of our testing showed that additional provisions were required to be made to the draft financial statements. These provisions have been posted to the financial statements and are scheduled in appendix 1.



Other matters

Material misstatements

We are required to bring to your attention details of all material misstatements whether caused by fraud or error and ensure that these are corrected in the final financial statements. During the course of the audit there were a number of adjustments that, although not all material, have been posted to the financial statements. These have been summarised in the profit reconciliation included within **Appendix I**.

Unadjusted misstatements

The unadjusted errors are listed in **Appendix II**.

Control recommendations

Our report on the quality of accounting systems and management controls is included within **Appendix III**.

We ask the Trustees and management to prepare responses to the points noted, outlining any planned activities to address the issues highlighted.

Letter of Representation

We have prepared a Letter of Representation, a draft of which is included within **Appendix IV**. The letter is a standard letter

We ask the Trustees to review the letter, and sign a copy printed on headed paper prior to the audit report being signed.



Other matters (cont'd)

Contingent assets / liabilities

We are not aware of any significant contingent assets or liabilities requiring disclosure in the financial statements as a result of discussions with management or being identified through audit work performed. As stated in the Letter of Representation, the Trustees confirm that all known actual or possible litigation and claims have been disclosed to us and are reflected in the financial statements in accordance with UK GAAP.

Fraud considerations

Other than in respect to the matters of the fraud suffered by the charitable company on its bank account and credit card facility in the period, which have been fully disclosed, we are not aware of any major instances of fraud encountered by the charitable company during the period, or post year end.

As stated in the Letter of Representation, the Trustees confirm that there have been no actual or suspected instances of fraud involving management or employees who have a significant role in internal control which could have a material effect on the financial statements.

Related party transactions

Through our audit procedures and discussions with management, we have not identified any related party transactions other than those disclosed within the financial statements. A list of these transactions is included within **Appendix V**.

We ask that the Trustees confirm to us any other potential related party transactions which are not disclosed in the draft financial statements.

Going concern and subsequent events review

In accordance with ISA (UK) 570, Going Concern, we are required to review management's initial assessment of the entity's ability to continue as a going concern.

We have not become aware of any material events that have taken place between the balance sheet date and the date of this report that require disclosure in the financial statements and the going concern assumption remains appropriate.

We ask that the Trustees confirm to us any knowledge of events that have taken place after the balance sheet date which may impact the judgements or disclosures made in the financial statements.



Appendix I: Surplus/(Deficit) reconciliation

	£
Surplus / (Deficit) per client management accounts	(38,924)
Reduction to accrued income from DCC	(36,218)
Reversal of accrued invoiced income	(13,071)
NHS overpayments recognised as income	73,748
NHS debtor removed	(22,195)
Accrued expenditure reduced	2,484
Costs relating to Bearpark property – To be invoiced to tenants	7,345
Prepayment of expenditure reversed	(6,146)
Trade creditor balances corrected	956
Adjustments to other creditors	2,790
Adjustments to HMRC: PAYE/NI creditor	(1,703)
Items moved from fixed assets to P&L	(2,546)
Depreciation of fixed assets	(34,777)
Corrections of postings to reserves brought forward code	441
Surplus / (Deficit) per final financial statements	<u>(67,816)</u>

Appendix II: Unadjusted misstatements schedule

	<u>ACTUAL DIFFERENCE</u>		<u>INCOME</u>	<u>BALANCE</u>
	<u>Dr</u>	<u>Cr</u>	<u>& EXPEND</u> Dr/(Cr)	<u>SHEET</u> Dr/(Cr)
Potential cut off error – DCC Income				
Accrued income			14,477	
Client care fees				14,477
Client contributions due but not accrued				
Accrued income			1,620	
Client contributions				1,620
TOTAL OF POTENTIAL ADJUSTMENTS			16,097	16,097

Appendix III: Report on the quality of accounting systems and management controls

<i>Weakness</i>	<i>Suggestion</i>	<i>Response of Trustees</i>
<p>Income for services charged to Durham County Council is not always recorded in the accounting system as an invoice or through the customer ledger.</p> <p>The transactions are posted to income on receipt of remittance.</p> <p>There is there a weakness in that there is no matching of what the charitable company expects to receive against what is paid. There is also no visible check on income cut off.</p>	<p>Invoices for funding claimed for each period are posted to the customer ledger and matched to remittances received. Any discrepancies are then investigated and reconciled.</p>	
<p>Our audit testing identified an error on accrued income i.e. income which was due to the charitable company at the year end from Durham County Council but not received. This error was such that the income accrual was overstated by £36,218.</p> <p>This has been adjusted in the financial statements.</p>	<p>Additional checks should be added to the month end and year end procedures to increase confidence that income is accurately accrued.</p>	
<p>Our audit procedures identified that there was an amount recorded as due from NHS totalling £22,195. Our testing and discussions with directors led us to conclude that these amounts were unlikely to be recovered. This balance was several years old and the history behind it lost with the passage of time. It was concluded that a full provision should be made against it. The financial statements have been adjusted for this.</p>	<p>We would advise that additional controls should be incorporated into the invoicing and credit control functions.</p>	

In addition, it was identified that the NHS had made overpayments of £73,748 to the charitable company. Attempts have been made to repay these sums but have not been successful. As this was received in the normal course of operations it was determined that this income should be recognised in this period. The financial statements have been adjusted to reflect this.

Appendix IV: Letter of Representation

Sumer Auditco Limited
RMT Ribchesters
Finchale House,
Belmont Business Park,
Durham,
DH1 1TW

Dear Sirs

This representation letter is provided in connection with your audit of the financial statements of Accept Care Limited for the year ended 29 February 2024 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view, in accordance with the applicable financial reporting framework. The financial reporting framework that has been applied in the preparation of the charitable company's financial statements its applicable law and United Kingdom Generally Accepted Accounting Practice.

We confirm that to the best of our knowledge and belief, and having made appropriate enquiries of other Trustees and officials of the charitable company:

Financial statements

1. We acknowledge and have fulfilled our responsibilities as Trustees, as set out in the terms of your engagement dated 02 October 2024 under the Companies Act 2006, for preparing financial statements in accordance with the applicable financial reporting framework that give a true and fair view and for making accurate representations to you as auditors.
2. The methods, significant assumptions and the data used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.
3. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
4. Full disclosure is made in the financial statements of:
 - a. outstanding capital commitments contracted for at the balance sheet date;
 - b. all contingent liabilities including details of pending litigation and material claims against the charitable company;
 - c. all guarantees or warranties or other financial commitments made.
5. All events occurring subsequent to the date of the financial statements and for which the applicable financial reporting framework requires adjustment or disclosure have been adjusted or disclosed. Should such further material events occur prior to your signature of the audit report we will advise you accordingly.
6. We confirm the financial statements are free of material misstatements, including omissions. We confirm that in our opinion the effects of unadjusted misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole. A list of the unadjusted misstatements is set out in the Appendix II.

7. We can confirm that we are aware that a related party of the charitable company is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the company or vice versa and, as a result, will include members (as a guide, more than 20 per cent of the voting rights), Trustees, other key management, close family and other business interests of the previous. We confirm that the related party relationships and transactions set out in Appendix II are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions.
8. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the requirements of accounting standards.
9. We confirm that, having considered our expectations and intentions for the next twelve months and the availability of working capital, the charitable company is a going concern. We confirm that the disclosures in the accounting policies are an accurate reflection of the reasons for our consideration that the financial statements should be drawn up on a going concern basis. We confirm that we disclosed to you details of our plans for future actions relating to our going concern assessment including the feasibility of these plans.

Information provided

10. We confirm that all accounting records have been made available to you for the purpose of your audit, in accordance with your terms of engagement, and that all transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and Trustees' meetings, have been made available to you. We have given you unrestricted access to persons within the charitable company in order to obtain audit evidence and have provided any additional information that you have requested for the purposes of your audit.
11. We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements.
12. We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud and believe we have appropriately fulfilled these responsibilities. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the charity.
13. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
14. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.
15. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charitable company conducts its activities and which could affect the financial statements. The charitable company has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
16. We have disclosed to you the identity of the charitable company's related parties and all the related party relationships and transactions of which we are aware.

17. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been accounted for and disclosed in accordance with the requirements of accounting standards.
18. We confirm that we have disclosed to you details of all banking and financing arrangements including related contracts and hedging products.
19. We confirm that the charitable company has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charitable company) for Trustees, nor to provide guarantees of any kind on behalf of the Trustees, except as already disclosed in the accounts.
20. We confirm that the charitable company has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets.
21. We confirm that we have provided for all bad and doubtful debts that we feel are irrecoverable. No further provision for bad debts is required.
22. We confirm that the PAYE and VAT regulations in force during the financial year have been complied with.
23. We confirm that there are no companies associated with this charitable company for tax purposes.

We understand that for tax purposes companies are associated, or related 51% group companies, if for any part of the accounting period one is a 51% subsidiary of the other, or both are 51% subsidiaries of the same company.

24. We confirm that there were no amounts owed by related parties at the balance sheet date.


We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that:

- so far as each Trustee is aware, there is no relevant audit information of which you as auditors are unaware; and
- each Trustee has taken all the steps that they ought to have taken as a Trustee to make themselves aware of any relevant audit information and to establish that you are aware of that information.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and expertise (and, where appropriate of supporting documentation) sufficient to satisfy ourselves that we can properly make these representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the Trustees during the course of your audit.

Yours faithfully

Signed on behalf of the board of Trustees by:



.....

P Smith
Trustee

Date 18.11.24

Appendix V: Related party transactions

NAME/ COMPANY	RELATIONSHIP TO COMPANY	DESCRIPTION OF TRANSACTIONS	AMOUNT OWED FROM/(TO) AT 29 February 2024	INCOME / (EXPENDITURE)
P Smith	Trustee	None	Nil	Nil
F B Grand	Trustee	None	Nil	Nil
G McArdle	Trustee	None	Nil	Nil
DM Nixon	Trustee	Transactions with Inspire Insight CIC		
Inspire Insight CIC	Controlled by DM Nixon	Fees paid	Nil	£130,863

Accept Care Limited

Northern Ireland - Charity number 100855

Accounts

TFS Downpatrick Annual Accounts April 22 –March 23

Expenditure

Volunteer Travel	285.7
Materials	552.66
Workshop Equipment	569.8
Volunteer Lunches	1717.11
Telephone	390.16
Electricity	679.04
Water	401.55
Petty Cash	71
Rent	2000
TOTAL	£6667.02

Income

Donations	968
Grants	4750
Sale of Goods	616
Fund Raising	1300
TOTAL	£7634

Balance Sheet

Income		£7634
Expenditure		£6667.02
Balance		£966.98
Opening Bal	1st April 2022	£1243.16
Petty Cash	1st April 2022	£94.82
Closing Bal	31st March 2023	£2230.14
Petty Cash	31st March 2023	£74.82
Paypal Bal	1st April 2022	£272.14
Paypal Bal	31st March 2023	£272.14

Accept Care Limited

Northern Ireland - Charity number 100855

Annual report



TOOLS FOR SOLIDARITY DOWNPATRICK ANNUAL REPORT 2022/23



The Workshop

Tools for Solidarity Downpatrick

Principles / Ethics

Underlying all the activities of Tools for Solidarity Downpatrick are the principles and values of self-help and empowerment, individual and global equality, environmental awareness, inclusiveness, voluntarism, and the right to challenge/oppose activities/actions that contradict these values.

Mission Statement

TFS Downpatrick supports self reliance by providing high quality refurbished tools to working people overseas, promoting international solidarity, and challenging global inequalities through critical examination of development issues, environmental sustainability, and ethical working practices.

TFS Downpatrick aims to:

Promote volunteering opportunities particularly for those with extra support needs

Involve individuals, organisations and the public in development and environmental issues.

Utilise working methods that develop and support a sense of international solidarity and promote volunteering and ethical working practices.

Promote self-reliance by furnishing overseas projects with high quality recycled hand tools and sewing machines.

TFS Downpatrick will have appropriate premises, personnel and funding to meet the agreed outputs and objectives of the organisation.



Colin prepares nutritious, healthy, vegetarian lunches each week for our volunteers



Mano Dismantling a sewing machine for spares

Chairpersons Address

This year feels like we are back to some sort of normality in terms of how our workshop functions following the difficulties and disruption caused by the COVID outbreak.

Our volunteers have returned and a few new volunteers have joined. The atmosphere is supportive and welcoming and we have been able to increase the number of tools and sewing machines we have been able to refurbish.

We have also collected more tools and sewing machines in large part due to the help of the Newcastle Lions who organised a collection event in Newcastle which brought in hundreds of tools and more than 10 sewing machines.

Each year the number and profile of our volunteers changes but a core group of volunteers remain. For them the workshop is a place where they can feel part of something important and where their work is valued and makes a difference to other people's lives – people who have to struggle to make a livelihood for themselves and their families.

We continue to work in partnership with the Global Concerns Trust in Edinburgh and look forward each year to welcome Emma Duncan, their CEO to our workshop to update our volunteers on their programme 'Tools and training for livelihoods in Malawi'. Our volunteers refurbish carpentry and cane furniture making tools and sewing machine treadles that are provided to disabled artisans in Malawi so that they can set themselves up in business. We also provided tools and sewing machines to artisan support and training centres in Tanzania.

With funding from Ulster Garden Villages we were able to build our very own disabled access toilet.

Finally, I would like to thank the many, many people who throughout the years have supported our work through volunteering, donating money or tools or kind words and to the Southwell Trust for giving us such a great home.



Volunteer Report

Being a volunteer is an essential element of being involved in TFS Downpatrick. All of us are volunteers and this generates a sense of sharing and support we are proud of.

Most of our volunteers (more than 80%) are people who have extra support needs due to mental health issues and/or learning difficulties/disabilities. We host volunteers from a range of organisations including Mindwise, Action Mental Health/New Horizons, Autism Initiative and Mencap.

The mix of volunteers ranges from teenagers to the over 60s and they come from all backgrounds. What makes this so special is that we all offer encouragement and support one another. Sharing skills and experience about the work but also about life issues is what helps create a therapeutic environment for all.

We also host young international volunteers from our sister organisation in Belfast. These volunteers really enjoy the experience of meeting and working with local people from so many different backgrounds. For the locals they have the opportunity, often for the first time, to talk to someone from another culture and country about life there.

This year our volunteers refurbished and shipped 6 treadle bases and cane furniture making tools for artisans with disabilities in Malawi. They made the crates for the kits and refurbished over 300 tools for projects in Tanzania.

Some of our volunteers have become involved in the local Repair Cafes held in different parts of South Down, using their refurbishment skills to fix and repair tools and sewing machines brought in by the general public



Grahame Sanding the block of sliding bevel for our projects in Tanzania

TFS Downpatrick Annual Accounts April 22 –March 23

Expenditure

Volunteer Travel	285.7
Materials	552.66
Workshop Equipment	569.8
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Telephone	390.16
Electricity	679.04
Water	401.55
Petty Cash	71
Rent	2000
TOTAL	£6667.02

Income

Donations	968
Grants	4750
Sale of Goods	616
Fundraising	1300
TOTAL	£7634

Balance Sheet

Income		£7634
Expenditure		£6667.02
Balance		£966.98
Opening Bal	1st April 2022	£1243.16
Petty Cash	1st April 2022	£94.82
Closing Bal	31st March 2023	£2230.14
Petty Cash	31st March 2023	£74.82
Paypal Bal	1st April 2022	£272.14
Paypal Bal	31st March 2023	£272.14

Financial Report

This year has seen a turn around from the previous years in that we made a small surplus.

This is down to the hard work of our fundraiser Ken Orr who was successful in a number of applications to various trust and foundations. We are particularly grateful to the Black Santa appeal as this is an annual appeal and we can therefore apply again.

Both donations and sale of goods were up but the biggest impact on our income was the holding of a charity quiz. This one event raised £1300 and again we hope to make this an annual event.

Our expenditure remains fairly stable despite the return of more volunteers following the COVID pandemic.

Many thanks to all the organisations and individuals who have supported us financially over the year.

Special thanks

Global Concerns Trust
Black Santa
Green Hill Foundation
Micro Community Investment Fund
Ulster Garden Villages
Newcastle Lions
Mourne Grange Camphill Community
Mindwise
Action Mental Health
Autism Initiative
South Eastern Health and Social Care Trust
Volunteer Now
Mencap
Margaret Ferguson and the Lakeside Inn
TFS Belfast
Southwell Trust
Geordie and Eleanor
and all our Volunteers

Accept Care Limited

Northern Ireland - Charity number 100855

Annual return

Tools For Solidarity Downpatrick Charity Number 100856

Unqualified report for a charity and has an income of £250,000 or less

I was asked by the charity to act as independent examiner of the Charities Accounts in January 2023. I agreed providing I had the standing to act as examiner. I confirmed eligibility by satisfying the following conditions

- The Charity had an income of less than £250000 thus allowing a receipts and payments account produced by an examiner
- The constitution of TFS Downpatrick allowed for the appointment of an independent examiner

Independent examiner's report to the charity trustees of Tools For Solidarity Downpatrick

I report on the accounts of the Trust for the year ended 31 March 2023.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

examine the accounts under section 65 of the Charities Act follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65 of the Charities Act 2008.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

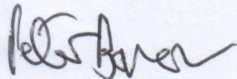
My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

CCNI ARR07 – supporting document 5 August 2016

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Name: Peter Bannon

Relevant professional qualification or body: Not applicable

Address: 8 Shangarry Park BT14 8JD

Date: 17/12/23

Accept Care Limited

Northern Ireland - Charity number 100855

Accounts

ACCEPT CARE LTD

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2023**

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	12,099	-	12,099	116,680
Charitable activities					
Care Services	4	3,277,962	-	3,277,962	3,223,626
Investment income	3	13,211	-	13,211	3,209
Total		<u>3,303,272</u>	<u>-</u>	<u>3,303,272</u>	<u>3,343,515</u>
EXPENDITURE ON					
Charitable activities					
Care Services	5	<u>3,397,151</u>	<u>7,974</u>	<u>3,405,125</u>	<u>3,166,668</u>
NET INCOME/(EXPENDITURE)		(93,879)	(7,974)	(101,853)	176,847
RECONCILIATION OF FUNDS					
Total funds brought forward		1,179,673	7,974	1,187,647	1,010,800
TOTAL FUNDS CARRIED FORWARD		<u><u>1,085,794</u></u>	<u><u>-</u></u>	<u><u>1,085,794</u></u>	<u><u>1,187,647</u></u>

The notes form part of these financial statements

ACCEPT CARE LTD (REGISTERED NUMBER: NI047633)

BALANCE SHEET
28 FEBRUARY 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	280,018	-	280,018	295,536
CURRENT ASSETS					
Debtors	13	301,965	-	301,965	249,822
Cash at bank and in hand		1,015,050	-	1,015,050	1,098,067
		<u>1,317,015</u>	-	<u>1,317,015</u>	<u>1,347,889</u>
CREDITORS					
Amounts falling due within one year	14	(511,239)	-	(511,239)	(455,778)
NET CURRENT ASSETS					
		<u>805,776</u>	-	<u>805,776</u>	<u>892,111</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>1,085,794</u>	-	<u>1,085,794</u>	<u>1,187,647</u>
NET ASSETS					
		<u>1,085,794</u>	-	<u>1,085,794</u>	<u>1,187,647</u>
FUNDS					
	15				
Unrestricted funds				1,085,794	1,179,673
Restricted funds				-	7,974
TOTAL FUNDS					
				<u>1,085,794</u>	<u>1,187,647</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6 October 2023 and were signed on its behalf by:

P Smith - Trustee

ACCEPT CARE LTD

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 28 FEBRUARY 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	(58,371)	150,546
Finance costs paid		(2,624)	(1,909)
		(60,995)	148,637
Net cash (used in)/provided by operating activities			
Cash flows from investing activities			
Purchase of tangible fixed assets		(22,022)	(60,814)
Sale of tangible fixed assets		-	7,119
		(22,022)	(53,695)
Net cash used in investing activities			
Change in cash and cash equivalents in the reporting period		(83,017)	94,942
Cash and cash equivalents at the beginning of the reporting period		1,098,067	1,003,125
Cash and cash equivalents at the end of the reporting period		1,015,050	1,098,067

The notes form part of these financial statements

ACCEPT CARE LTD

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 28 FEBRUARY 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(101,853)	176,847
Adjustments for:		
Depreciation charges	37,540	36,900
Profit on disposal of fixed assets	-	(4,467)
Finance costs	2,624	1,909
Increase in debtors	(52,143)	(31,496)
Increase/(decrease) in creditors	55,461	(29,147)
	<u>(58,371)</u>	<u>150,546</u>
Net cash (used in)/provided by operations	<u>(58,371)</u>	<u>150,546</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.3.22	Cash flow	At 28.2.23
	£	£	£
Net cash			
Cash at bank and in hand	1,098,067	(83,017)	1,015,050
	<u>1,098,067</u>	<u>(83,017)</u>	<u>1,015,050</u>
Total	<u>1,098,067</u>	<u>(83,017)</u>	<u>1,015,050</u>

ACCEPT CARE LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income is generated from contracts with the local government and/or NHS Trust to provide health and social care to a number of individuals for an agreed number of hours per a week. Any hours over the contracted amount for a specified purpose (e.g. emergency hospital visits) are invoiced on top of the contracted amount.

Grants are recognised once the charity becomes entitled to the funding and the amount can be measured reliably.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 10% on cost
Plant and machinery	- 25% on cost
Fixtures and fittings	- 15% on cost
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on cost

Items over £250 which have an estimated useful life of 2 years or greater are capitalised within the balance sheet and depreciated.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

ACCEPT CARE LTD

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 28 FEBRUARY 2023

1. ACCOUNTING POLICIES - continued

Going concern

The board recognises the cost of inflation may influence the charity's surplus in the coming year with the ever-increasing overheads and the need for additional support in an extremely competitive labour market. The management team have worked hard to ensure overheads remain low to give employees a competitive salary and to offer investment and training opportunities to ensure the best care is given to clients. Overall, we feel the charity has adequate reserves to absorb the impact and can continue as a going concern.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial Instruments

The company 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 company's balance sheet when the company becomes party to the contractual provisions of the instrument.

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

Basic financial assets

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

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to 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, bank loans, other loans, and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

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

ACCEPT CARE LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2023

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	99	79
Grants	12,000	116,601
	<u>12,099</u>	<u>116,680</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
COVID - 19 Support Grants	<u>12,000</u>	<u>116,601</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Interest received	<u>13,211</u>	<u>3,209</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Client care fees	Care Services	3,101,474	3,082,415
Client contributions	Care Services	165,314	120,042
Workforce development fund	Care Services	11,174	21,169
		<u>3,277,962</u>	<u>3,223,626</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Care Services	<u>3,248,063</u>	<u>157,062</u>	<u>3,405,125</u>

6. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
Care Services	<u>147,775</u>	<u>9,287</u>	<u>157,062</u>

ACCEPT CARE LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2023**

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	37,540	36,901
Surplus on disposal of fixed assets	-	(4,467)
	<u> </u>	<u> </u>

8. AUDITORS' REMUNERATION

	2023	2022
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	5,720	5,400
Other non-audit services	3,567	3,877
	<u> </u>	<u> </u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2023 nor for the year ended 28 February 2022.

During the year the company paid consultancy fees totalling £119,467 (2022: £111,878) to Inspire Insight CIC, a company controlled by a Trustee of the charity and his spouse. This remuneration was paid in respect of services provided to the charity not in connection with the role of Trustee.

Trustees' expenses

There were no trustees' expenses for the year ended 28 February 2023 nor for the year ended 28 February 2022.

10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	2,766,471	2,553,772
Social security costs	226,441	194,396
Other pension costs	50,292	45,869
	<u> </u>	<u> </u>
	<u>3,043,204</u>	<u>2,794,037</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Employees	136	134
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

ACCEPT CARE LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2023

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	108,706	7,974	116,680
Charitable activities			
Care Services	3,223,626	-	3,223,626
Investment income	3,209	-	3,209
Total	<u>3,335,541</u>	<u>7,974</u>	<u>3,343,515</u>
EXPENDITURE ON			
Charitable activities			
Care Services	<u>3,166,668</u>	<u>-</u>	<u>3,166,668</u>
NET INCOME	168,873	7,974	176,847
RECONCILIATION OF FUNDS			
Total funds brought forward	1,010,800	-	1,010,800
TOTAL FUNDS CARRIED FORWARD	<u>1,179,673</u>	<u>7,974</u>	<u>1,187,647</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1 March 2022	158,748	133,974	28,756
Additions	-	11,269	390
At 28 February 2023	<u>158,748</u>	<u>145,243</u>	<u>29,146</u>
DEPRECIATION			
At 1 March 2022	19,293	40,646	17,001
Charge for year	3,175	13,435	5,235
At 28 February 2023	<u>22,468</u>	<u>54,081</u>	<u>22,236</u>
NET BOOK VALUE			
At 28 February 2023	<u>136,280</u>	<u>91,162</u>	<u>6,910</u>
At 28 February 2022	<u>139,455</u>	<u>93,328</u>	<u>11,755</u>

ACCEPT CARE LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2023

12. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 March 2022	2,908	50,015	25,989	400,390
Additions	4,494	-	5,869	22,022
At 28 February 2023	<u>7,402</u>	<u>50,015</u>	<u>31,858</u>	<u>422,412</u>
DEPRECIATION				
At 1 March 2022	573	18,416	8,925	104,854
Charge for year	639	7,899	7,157	37,540
At 28 February 2023	<u>1,212</u>	<u>26,315</u>	<u>16,082</u>	<u>142,394</u>
NET BOOK VALUE				
At 28 February 2023	<u>6,190</u>	<u>23,700</u>	<u>15,776</u>	<u>280,018</u>
At 28 February 2022	<u>2,335</u>	<u>31,599</u>	<u>17,064</u>	<u>295,536</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	53,186	49,320
Other debtors	1,953	-
Prepayments	32,922	23,278
Accrued income	213,904	177,224
	<u>301,965</u>	<u>249,822</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	1,738	11,354
Social security and other taxes	89,325	91,308
Other creditors	383,720	318,852
Accruals and deferred income	36,456	34,264
	<u>511,239</u>	<u>455,778</u>

ACCEPT CARE LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2023

15. MOVEMENT IN FUNDS

	At 1.3.22 £	Net movement in funds £	Transfers between funds £	At 28.2.23 £
Unrestricted funds				
General fund	537,942	(77,269)	(27,054)	433,619
Building fund	232,783	(16,610)	11,659	227,832
Development Centre refurbishment fund	35,815	-	(5,815)	30,000
Minibus replacement fund	70,000	-	10,000	80,000
Activity Equipment	37,133	-	(390)	36,743
Sustainability fund	116,000	-	11,600	127,600
Emergency fund	150,000	-	-	150,000
	<u>1,179,673</u>	<u>(93,879)</u>	<u>-</u>	<u>1,085,794</u>
Restricted funds				
Staff Wage uplift grant	7,974	(7,974)	-	-
	<u>1,187,647</u>	<u>(101,853)</u>	<u>-</u>	<u>1,085,794</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,303,272	(3,380,541)	(77,269)
Building fund	-	(16,610)	(16,610)
	<u>3,303,272</u>	<u>(3,397,151)</u>	<u>(93,879)</u>
Restricted funds			
Staff Wage uplift grant	-	(7,974)	(7,974)
	<u>3,303,272</u>	<u>(3,405,125)</u>	<u>(101,853)</u>

ACCEPT CARE LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2023

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.3.21 £	Net movement in funds £	Transfers between funds £	At 28.2.22 £
Unrestricted funds				
General fund	626,358	184,717	(273,133)	537,942
Building fund	209,442	(15,844)	39,185	232,783
Development Centre refurbishment fund	75,000	-	(39,185)	35,815
Minibus replacement fund	60,000	-	10,000	70,000
Activity Equipment	40,000	-	(2,867)	37,133
Sustainability fund	-	-	116,000	116,000
Emergency fund	-	-	150,000	150,000
	<u>1,010,800</u>	<u>168,873</u>	<u>-</u>	<u>1,179,673</u>
Restricted funds				
Staff Wage uplift grant	-	7,974	-	7,974
	<u>-</u>	<u>7,974</u>	<u>-</u>	<u>7,974</u>
TOTAL FUNDS	<u><u>1,010,800</u></u>	<u><u>176,847</u></u>	<u><u>-</u></u>	<u><u>1,187,647</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,335,541	(3,150,824)	184,717
Building fund	-	(15,844)	(15,844)
	<u>3,335,541</u>	<u>(3,166,668)</u>	<u>168,873</u>
Restricted funds			
Staff Wage uplift grant	7,974	-	7,974
	<u>7,974</u>	<u>-</u>	<u>7,974</u>
TOTAL FUNDS	<u><u>3,343,515</u></u>	<u><u>(3,166,668)</u></u>	<u><u>176,847</u></u>

ACCEPT CARE LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2023

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.3.21 £	Net movement in funds £	Transfers between funds £	At 28.2.23 £
Unrestricted funds				
General fund	626,358	107,448	(300,187)	433,619
Building fund	209,442	(32,454)	50,844	227,832
Development Centre refurbishment fund	75,000	-	(45,000)	30,000
Minibus replacement fund	60,000	-	20,000	80,000
Activity Equipment	40,000	-	(3,257)	36,743
Sustainability fund	-	-	127,600	127,600
Emergency fund	-	-	150,000	150,000
	<u>1,010,800</u>	<u>74,994</u>	<u>-</u>	<u>1,085,794</u>
TOTAL FUNDS	<u>1,010,800</u>	<u>74,994</u>	<u>-</u>	<u>1,085,794</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,638,813	(6,531,365)	107,448
Building fund	-	(32,454)	(32,454)
	<u>6,638,813</u>	<u>(6,563,819)</u>	<u>74,994</u>
Restricted funds			
Staff Wage uplift grant	7,974	(7,974)	-
	<u>7,974</u>	<u>(7,974)</u>	<u>-</u>
TOTAL FUNDS	<u>6,646,787</u>	<u>(6,571,793)</u>	<u>74,994</u>

As well as the general fund, the charity currently maintains six further designated funds, all of these funds are unrestricted:

Building Fund

It is the charity's policy that the development centre, along with any improvements made, are carried in a capital fund to reflect that these funds would only be released if the property was ever sold.

Minibus Fund

The Trustees ringfenced £80,000 to replace the current minibuses with electric minibuses in the coming years. At the balance sheet date £80,000 remains unspent.

Development Centre Refurbishment Fund

The Trustees designated £137,899 to invest in the continued refurbishment of the development centre. During 2021, 2022 and 2023 £107,899 had been spent. At the balance sheet date £30,000 remains unspent.

Activity Equipment

The Trustees designated £40,000 to acquire activity equipment for the development centre to be used by the beneficiaries. During 2022 and 2023 £3,257 had been spent. At the balance sheet date £36,743 remains unspent.

ACCEPT CARE LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2023

15. MOVEMENT IN FUNDS - continued

Sustainability Fund

The Trustees earmarked £127,600 to the sustainability fund to help reduce the cost of overheads and to help improve our environmental In footprint. At the balance sheet date £127,600 remains unspent.

Emergency Fund

The Trustees had earmarked £150,000 to the Emergency Fund to support the organisation if another pandemic happens. At the balance sheet date £150,000 remains unspent.

16. RELATED PARTY DISCLOSURES

During the year the company paid consultancy fees totalling £119,467 (2022: £111,878) to Inspire Insight CIC, a company controlled by a Trustee of the charity and his spouse. This remuneration was paid in respect of services provided to the charity not in connection with the role of Trustee.

Accept Care Limited

Northern Ireland - Charity number 100855

Annual report

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Accept Care Ltd offers bespoke supported living care packages to people with learning disabilities, mental health issues and other diverse and complex needs. A unique plan is created for each service user that aims to meet their needs, wishes, preferences, ambitions and aspirations. This allows, where possible, for the individual to retain as much control as possible around their care. Accept Care Ltd also provides an individualised approach to support planning and positive risk management. Each individual is supported by a team of well-trained staff to ensure that the support provided is consistent in areas of social, emotional, physical, medical, educational, vocational, financial, leisure activities, along with recreational needs and wishes. Service users are actively involved in the recruitment of their staff wherever possible.

Significant activities

The supported living services are provided in properties rented directly by the individuals from a social care landlord.

Accept Care Ltd operates within two blocks of eight flats, one seven-bedroom house, one nine-bedroom house, and a further two bedroom house. Supporting thirty-three service users in Ash Grove, Consett, Co Durham. There is a further four bedded houses at Bearpark for people with complex autism and twenty flats at Esh Winning, Co Durham for clients with a mild to moderate learning disability.

Accept Care Ltd supports approximately fifty-four people in their own homes and in the three main locations in Consett, Bearpark and Esh Winning. It also supports an additional six people within the inspiring Lives day service.

The services are funded by Durham County Council, Tees Esk and Wear Valley NHS Trust and the County Durham Clinical Commissioning groups. The service has 4 vacancies as of 28 February 2023 with an expectation that all will be filled in the coming months. The service continues to work closely with commissioners and provides best value services that look hopeful for the future with high demand for the skills and expertise offered by the Charity.

The main aim of the Charity for the coming year is to continue to develop the inspiring lives day services so as to increase capacity and to move to paperless ways of working. We have maintained our current grading with the Care Quality Commission (CQC) and that is rated "Good" in all five areas. Safe, Effective, Caring, Responsive and Well lead.

Public benefit

Accept Care Ltd aims to improve the lives and well-being of individuals with learning disabilities, mental health issues and other complex needs enabling them to live in and be part of the community. Accept Care Ltd strive to improve the self-esteem and confidence of the individual enabling them to take part in day care activities, which will enhance their ability to make choices and live a more independent life.

Accept Care Ltd, is registered with the Care Quality Commission for England and Wales and registered as a charity in Northern Ireland on 19 November 2014.

Success for Accept Care is measured over a longer period of time than it is for most organisations. We have twice yearly surveys which are sent to service users, professionals, families and staff. This measures our success in the five areas identified by The Care Quality Commission. We are also responsive to comments, compliments and complaints which come into the organisation from time to time. The Care Quality Commission undertakes contactless monitoring of the organisation through third party stakeholders on a regular basis. We get reports of this once undertaken.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2023**

STRATEGIC REPORT

Achievement and performance

We have managed our reserves well in the face of significant pressures to support staff with the cost of living increases. We have plans to fill all vacancies. We have improved on staff satisfaction, staff turnover and reduced the number of complaints we have received. We continue to reduce the number of behavioural incidents we deal with which demonstrate that staff are reducing conflict and maintaining positive interactions with clients. We are embracing the principles of Positive Behavioural Support and are benefitting from a more person centred way of working.

Financial review

Reserves policy

The Trustees have reviewed the charity's needs for reserves and have agreed that financial reserves (the "Emergency Operating Reserve" - EOR) should be held.

It has no endowment funding and is entirely dependent for income on funding from year to year which is inevitably subject to fluctuation.

The target level for the EOR has been set at 60 days operating costs, excluding wages costs, a sum of approximately £60,000.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2023**

STRATEGIC REPORT

Financial review

Designated Funds Reserves

In addition to the EOR it was agreed that a designated funds reserve must be held to cover project costs outside the current operating budget and/or outside the current financial year. The level of this reserve will be the accumulated sum of all such funds in the accounts of the charity at each year end.

Items covered this year:

We have increased the designated funds for the cost of replacing the minibuses to £80,000 and the sustainability fund to help reduce the cost of overheads and to help improve our environmental footprint to £127,600. Due to the current economic climate, we don't feel that the time is right to invest in new technology. We will of course continue to monitor the situation in the coming year.

£150,000 Emergency Support Fund to support the organisation if another pandemic happens has also remained the same.

A further £5,436 has been added to the Development Refurbishment fund, the Activity equipment fund is £36,742.

We have no restricted funds on 28 February 2023.

When taking the commitments into account, the charity is left with £433,620 of unrestricted and undesignated reserves.

Tracking and managing shared payments between the Clinical Commissioning Groups and Durham County Council has been successful enabling us to recover a large amount of debt owed. We are now more accurately checking and tracking payments. We remain challenged by poor communications between both parties and failures in notifying us in changes of funding split changes, hourly rates and agreed dates for the start of funding splits. These have all been contributory to the issues we have faced in getting clarity over funding. Moving to scheduled payments has though improved matters though some individual amounts remain incorrect.

The hourly rate offered by Durham County Council for 22/23 was £16.07 per hour. The new hourly rate for 23/24 has increased to £17.64, an increase of 9.77%. This rate comes into effect in April 23.

Our main risk is the unknown and the impact of further pandemics and changes in the economy and how that affects us to recruit, train and retain staff. To that end we are actively recruiting, and our retention is carefully monitored. Over the past year we have seen the effects of the cost of inflation. This has had a direct impact on us with staffing having the biggest impact. To ensure we stayed competitive and to support our employees through this period we gave additional gross bonuses throughout the year costing approximately £85,000. In addition, a Personal Support Worker basic hourly rate has increased over the year by 10% to £11.00 to ensure we remain competitive and attract good quality staff. As a result, it has had reduced our reserves. For the current year we will monitor the economic climate and staffing levels closely. We still have sufficient levels of reserves to temporarily increase salaries or provide hardship bonuses to staff in the event of further inflation.

Our focus for the coming year is to increase and retain staffing levels, reduce the use of agency staff and to develop Inspiring Lives. The Development Centre is in the final stages of completion. Once the building is complete, we will be advertising to try and increase the number of clients who attend. We will continue to deliver a good quality service which is respected by all.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Accept Care Ltd is a company limited by guarantee, having no share capital and governed by and Memorandum and Articles of Association.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The current Management team is currently D M Nixon as Registered Manager and Managing Director. Mrs T D Nixon is Head of Quality and Compliance. Ms T Daley as Head of Operations. Mr P M Riley is Finance Manager. Ms J Peacock is HR Manager. Mrs J Malpass is Training and Development Manager.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The biggest threat to services and disruption to services remains COVID-19 and any other future pandemics. We continue to manage any outbreaks well and all have been contained relatively quickly and no one has been affected in the long term, with no deaths or additional disability as a result. We continue to be vigilant and have acquired significant stocks of PPE in the event of future shortages.

The Charity has been made aware of funding errors from its main funders at Durham County Council and the NHS Clinical commissioning groups. The charity continues to track and recover any under payments. We have improved our financial tracking processes to give greater evidence in the event of disputes.

Recruitment in an almost saturated environment continues to be challenging and as a result we have increased pay scales in an attempt to ensure we recruit the best staff possible. We have also upgraded our website which has been an excellent recruitment tool. We also use web promotion tools with Indeed to increase our rankings and viewability on line. Our recruitment continues to be strong coupled with improved rates of pay for staff with retention rates improving as well.

The development of day services will create more opportunities for the Charity and prevent other organisations from offering superior services to people, we support. It allows for a new range of opportunities for service users and better range of opportunities for income generation lessening dependence on the current main funders. We are now supporting some complex individuals within the service that have been unable to sustain similar placements in the past. This includes a number of external attendees that live at home with families. The day service is also now making a contribution to the overall service and hopes to eventually generate a small profit whilst adding value to the reputation of the Charity.

We have had no tribunal cases this year and HR processes have been further refined and enforced to help ensure full compliance with employment law.

Directors/Trustees

The board that was formed in 2015 continues to perform well with improved communications and performance being noted as the service transforms itself into a very credible and professional service. We have retired two trustees to ensure that only one trustee now remains who is indirectly funded by the charity. No Trustees are now employees.

We have added Gillian McArdle to the board of directors and Derek McClure has retired on the grounds of ill health. We aim to add further volunteer trustees with the aim of adding bid writing and fundraising experience in the near future. We are advertising with the VONNE network and want to attract people with previous experience of the care industry, we are mindful not to appoint people who do not share the aims and values of the charity, which has made recruitment of new trustees more difficult.

On appointment of a Trustee they would have an opportunity to meet the rest of the board. The Managing Director would develop an induction plan for the trustee dependent on their area of expertise and interest. The Training and Development Manager would identify any training needs in accordance with the Trustee.

The board delegates much of its functions to the managing director who in turn consults the board on areas such as high-cost purchases (over £2k), salary changes and legal issues. It would also consult on things like legal issues and where the Charity is affected by changes in legislation.

All managers pay are discussed and approved by the board of trustees, In the event of the Managing Director and Head of Quality and Compliance these are discussed in private by the other trustees without the Managing Director and Head of Quality and Compliance being present. All Managers have an appraisal and the increase in salary is determined by performance and after an annual appraisal.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI047633 (Northern Ireland)

Registered Charity number

100855

Registered office

Glendinning House
6 Murray Street
Belfast
BT1 6DN

Principal address

16-20 Station Road
Stanley
Co. Durham
DH9 0JL

Trustees

D M Nixon Managing Director
Ms P Smith
F B Grand
D A McClure (resigned 11/1/2023)
G M Mcardle (appointed 17/1/2023)

Senior Statutory Auditor

David Holloway BA (Hons) FCA DChA

Auditors

Ribchesters Group Limited
Registered Auditors
Finchale House
Belmont Business Park
Durham
DH1 1TW

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Accept Care Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

In so far as the trustees are aware:

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

AUDITORS

The auditors, Ribchesters Group Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 6 October 2023 and signed on the board's behalf by:

Ms P Smith - Trustee

Accept Care Limited

Northern Ireland - Charity number 100855

Annual return

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACCEPT CARE LTD

Opinion

We have audited the financial statements of Accept Care Ltd (the 'charitable company') for the year ended 28 February 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 28 February 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ACCEPT CARE LTD**

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACCEPT CARE LTD

Our responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our audit must be alert to the risk of manipulation of the financial statements and seek to understand the incentives and opportunities for management to achieve this.

We undertake the following procedures to identify and respond to these risks of non-compliance:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with Trustees and other management and from our knowledge and experience of this sector;
- we focussed on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Acts, Charities Acts, tax legislation, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining any accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions.

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation claims;
- reviewing correspondence with HMRC and the company's legal advisers.

Through these procedures, we did not become aware of actual or suspected non-compliance.

We planned and performed our audit in accordance with auditing standards but owing to the inherent limitations of procedures required in these areas, there is an unavoidable risk that we may not have detected a material misstatement in the accounts. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve concealment, collusion, forgery, misrepresentations, or override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ACCEPT CARE LTD**

Use of our report

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

David Holloway BA (Hons) FCA DChA (Senior Statutory Auditor)
for and on behalf of Ribchesters Group Limited
Registered Auditors
Finchale House
Belmont Business Park
Durham
DH1 1TW

Date: