

Charity Registration No. 1013152

Company Registration No. 02722484 (England and Wales)

**CARING CONNECTIONS LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR**  
**THE YEAR ENDED 31 MARCH 2025**

**CARING CONNECTIONS LIMITED**  
(A company limited by guarantee)

**COMPANY INFORMATION**

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<b>Trustees:</b>	J Wild E Titley M Richmond C Culligan R Keegan M Lea
<b>Charity number:</b>	1013152 (England and Wales)
<b>Company number:</b>	02722484 (England and Wales)
<b>Registered office:</b>	1a Edward House Woodward Road Knowsley Industrial Park Liverpool L33 7UY
<b>Auditors:</b>	Monetta LLP Statutory Auditors Chartered Accountants 110-114 Duke Street Liverpool L1 5AG

**CARING CONNECTIONS LIMITED**  
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**CARING CONNECTIONS LIMITED**  
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**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees, who are the directors for the purpose of company law, present their annual trustees' report with the financial statements of the charitable company for the year ended 31 March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The legal and administrative information set out at the beginning of the Annual Report forms part of this report.

The financial statements comply with the Memorandum and Articles of Association, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019.

**Our purposes, objectives and activities**

Caring Connections Limited is a registered charity, specialising in the delivery of care and support services across Merseyside. The charity is a registered provider with the Care Quality Commission and on the contracted framework with all Merseyside local authorities.

Alongside the commitment of 'connecting people to the highest quality of care' Caring Connections is also dedicated to the delivery of projects which support the ethos of 'improving the lives of local people'. These projects work to reduce social isolation and improve the health and wellbeing of local people across the Liverpool City Region.

Services provided include:

- Adult Care
- Children's Care
- End of Life Support
- Bereavement Support Services
- Professional Counselling
- Dementia Support

The central activity is the provision of home care services to older people with the central ethos of 'Connecting People to the highest quality of care'.

The trustees have paid due regard to guidance issued by the Charity Commission on public benefit, including the guidance 'public benefit: running a charity' (PB2) in deciding what activities the charity should undertake. Affordability and access to our services is important to us and is reflected in our pricing policies.

**Achievements and performance**

**Domiciliary Care Services**

Caring Connections had its most successful year in its history in 24/25, supporting more people, working across more deprived communities and greatly enhancing the number of hours of care provision.

CC provides care to the following groups of people (this list is not exhaustive):

Physical Disabilities  
Palliative Care  
End of Life  
Stroke  
Dementia  
Mental Health  
Long Term Health Conditions

In 24/25 Caring Connections delivered 215000 hours of domiciliary care to vulnerable adults within deprived communities across the Northwest. The charity delivered on average 17000 hours of targeted social care support per month.

Hour Breakdown by Care Branch:

Knowsley	68099 Hours
Warrington	41744 Hours
Wirral	21319 Hours
Wigan	84635 Hours

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**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025 (Continued)**

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In total the charity supported 1122 individuals / families through social care services in 24/25.

This year the charity delivered domiciliary care services across the following areas:

Knowsley  
Sefton  
Liverpool  
St Helens  
Cheshire West and Chester  
Wirral  
Wigan  
Warrington  
St Helens

CC is contracted through local authorities for the provision of care services with a small number of private paying service users. CC is a lead care provider for Warrington MBC / Wigan MBC and Knowsley MBC, CC is a spot purchase supplier for Wirral MBC / Cheshire West and Chester MBC / Liverpool CC / St Helens MBC and Sefton MBC. CC delivers a small service for private clients and those whom pay through direct payments.

Client Feedback:

"All your care staff are so cheerful, happy, and smiley. They are polite, friendly and very helpful"

"All the carers have gone above and beyond our expectations, and have greatly eased our stress to help my Mum"

"I would be lost without these lovely carers. They are so polite and helpful. Thank you!"

"Everyone has been so helpful and attentive. I cannot fault anything, the care has been outstanding"

**Supporting those affected by Homelessness**

Caring Connections also successfully continued and grew its provision of supporting those affected by and at risk of homelessness within the Liverpool City Region.

Liverpool YMCA: Provision of complex care within hostel accommodation  
The Whitechapel Centre: Lead care provider on hospital discharge programme  
Liverpool City Council: Lead care provider in Aigburth Driver Harm Reduction Unit

**Employment**

In 24/25 Caring Connections provided employment to over 379 individuals from across the Northwest targeting individuals from the deprived communities. CC was announced the as Merseyside Employer of the Year at the Merseyside Independent Business Awards.

**Awards**

Finalist: Health and Wellbeing Award – Merseyside Independent Business Awards  
Finalist: Business Person of the Year: Paul Growney – Merseyside Independent Business Awards  
Finalist: Jurgita Valukaite / Annie Humphries – Women Achieving Greatness in Social Care  
Finalist: Medium Business of the Year: Knowsley Business Awards  
Winner: Community Impact of the Year: Knowsley Business Awards  
Winner: Employer of the Year: Merseyside Independent Business Awards

#### **Research and Innovation**

As a charitable organization, we are constantly seeking ways to innovate and enhance our unique selling proposition. Over the past year, we have been developing a research division within our organization, concentrating on innovation in care, challenges in caregiving, the psychology of care workers, and dementia care.

Key Areas Include:

CEO serves as a supervisor for a PhD researcher who is studying care workers involved in dementia care.

We have become a member of the ARC (Applied Research Collaboration).

Additionally, we are part of the NWC living labs project, with our outstanding liaison, Megan Polden.

We recently secured funding for our inaugural research project, which focuses on the challenges faced by home care providers during hospital discharges.

Two members of Caring Connections' frontline care team have been accepted into the prestigious EQUADEM research internships.

#### **Counselling Services**

Over the year of 24/25 the organisation delivered 3779 fully funded one to one bereavement counselling sessions. The service specialises in supporting those affected by complex bereavement including suicide.

Fully funded bereavement sessions were delivered across Knowsley, St Helens, Cheshire, Liverpool and Wigan. The service supported 345 individuals through one to one fully funded bereavement counselling.

#### **Annual Staff Awards 2024**

In October, we hosted the Annual Caring Connections Awards. This is a night where we celebrate the best people at Caring Connections, and is an opportunity for them to be recognised for the incredible work they do, and their commitment to care.

Making a Difference Award - Hiyam Sharif

Rising Star Award - Katelynn Croft

Johnpaul Award - Annie Humphreys

Barbara Bettle Award - Megan Larkin

Learner of the Year - Caroline Unsworth

Above and Beyond Award - Zainab Adegoke

Long Service Award - Mavis Marsh

Home Care Hero - Rebekah Baldwin

Warrington Carer of the Year - Darren Westwood

Wirral Carer of the Year - Mohini Shabnam

Merseyside Carer of the Year - Radu Zah

Wigan Carers of the Year - Nicole Graves & Etta Burgess

Employee of the Year - Brian Nolan

#### **Quality**

Knowsley Branch proudly maintained the GOOD rating with Care Quality Commission through inspection.

Wirral Branch achieved GOOD in all areas in PAMMS inspection with Wirral MBC and Chester and Cheshire West MBC.

#### **Social Value Projects**

Bridging Communities: Telephone befriending service delivered across Knowsley to support individuals affected by social isolation. This service delivered 364 sessions supporting 30 individuals through befriending services and interventions. This team was supported by a team of 10 befriending volunteers.

Social Isolation Events: Care branches started the delivery of community social events supporting individuals in the community to come together.

Christmas Dinner Appeal: On Christmas Day, we partnered with Sunshine House Wigan to deliver over 70 Christmas dinners to those who are isolated and live alone. This was across our branches, and we received excellent feedback on this from those we visited.

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**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025 (Continued)**

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Family Events: We transformed the Knowsley Office into a Halloween Spooktacular, complete with a Scare Tunnel and DJ, for all of our Caring Connections families and friends. We had our 2 branch Christmas parties too, with a visit from Santa, his elves, and the Grinch!

**Financial Review**

The end of year produced a surplus of £140,469 against a surplus of £24,161 in the year-ended 31 March 2024.

Plans are in place to increase the number of support hours we deliver in order to drive us closer to long-term sustainability. In order to deliver this growth we will need to invest in recruitment, training and retention.

Our total income for the year was £4,910,445 against a total income for the previous year of £4,394,612.

The reserves of the charity increased by £140,469 and totalled £271,376.

**Reserves Policy**

The Trustees have established a policy that the Charity should aim to retain unrestricted reserves (that are those funds that are freely available) that will cover 3 months of core costs not including care delivery costs due to these being under statutory contracts. The freely available reserves as at 31 March 2025 was £238,151.

At present the organisation has received social investment funding to manage cash flow and support the development of organisation. The organisation has substantially reduced overheads and developed a new business model focussed on surplus generating activities.

In addition, the Charity retains reserves to cover possible redundancy payments should the charity have to reduce the size of its operation.

**Principal Funding Sources**

Knowsley Council  
NHS Merseyside and Cheshire ICB  
St Helens Council  
Blackpool Council  
Cheshire West and Chester Council  
Warrington MBC  
Sefton Council  
Liverpool YMCA  
The Whitechapel Centre  
The Key Fund  
Social Investment Fund  
The Oliver Lymes Trust  
Big Lottery Fund  
The Key Fund  
LCR Cares  
Department of Communities, Media & Sport  
Department of Health  
John Moore's Foundation  
Community Foundation for Merseyside  
LCVS  
Price Parry Fund  
Souter Charitable Trust  
Ravensdale Trust  
Wigan MBC

The trustees are extremely grateful to all those who have provided funding either directly or via donations. The charity is only able to provide excellent care support thanks to the funding it receives.



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**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025 (Continued)**

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CQC concern themselves with ensuring that the quality of care provided by our charity meets government standards of quality and safety. As an organisation we strive to reach excellent standards in CQC audits.

**Public Benefit**

The Charity exists to provide services to members of the public with care needs and also for carers. This support enables people to live fulfilling lives as part of their local community. Without this support their own health and wellbeing may suffer as may the carers' health and wellbeing. It is part of our ethos to develop services to meet the changing needs of people with care needs and their carers and to be responsive to requests for support. Any surplus generated from the provision of our services is reinvested in improving the service we deliver.

**Trustees' responsibilities in relation to the financial statements**

The charity trustees (who are also the directors for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires that the charity trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its income and expenditure for the year. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue on that basis.

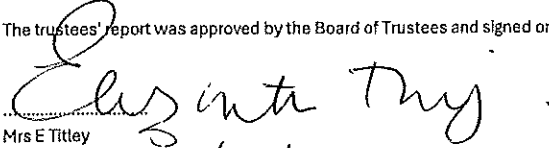
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

**Statement as to disclosure of information to auditors**

So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

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

The trustees' report was approved by the Board of Trustees and signed on their behalf by:

  
Mrs E Tittley  
Trustee  
Dated 3/12/25

**CARING CONNECTIONS LIMITED**  
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**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CARING CONNECTIONS LIMITED**

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**Opinion**

We have audited the financial statements of Caring Connections Limited ('the charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and Notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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 12 months from when the financial statements are authorised for issue.

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

**Other information**

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CARING CONNECTIONS LIMITED (Continued)

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**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 directors' report included within the trustees' report.

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

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

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement in the trustees' report, 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 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 company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations was as follows:

We 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;

We focused 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;

We assessed the extent of compliance with the laws and regulations identified above through making enquiries of the trustees and reviewing supporting documentation; and identified laws and regulations were communicated within the audit team regularly and the team remained alert to any indications of fraud or non-compliance with laws and regulations 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:

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**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CARING CONNECTIONS LIMITED (Continued)**

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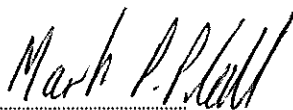
Making enquiries of the trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

In addition to the above, our procedures to respond to identified risks included reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above.

There are inherent limitations in the audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that auditors would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion. 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of our report**

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



Mark Platt  
(Senior Statutory Auditor)  
for and on behalf of Monetta LLP  
Statutory Auditor  
Chartered Accountants  
110-114 Duke Street  
Liverpool  
L1 5AG  
Date:

3/12/2025

CARING CONNECTIONS LIMITED  
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STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income:</b>					
Donations, grants and legacies	3	1,300	174,488	175,788	290,151
Charitable activities	4	4,734,657	-	4,734,657	4,104,461
<b>Total Income</b>		<u>4,735,957</u>	<u>174,488</u>	<u>4,910,445</u>	<u>4,394,612</u>
<b>Expenditure:</b>					
Charitable activities	5	4,562,397	192,943	4,755,340	4,358,820
Other - interest payable	9	14,636	-	14,636	11,631
<b>Total Expenditure</b>		<u>4,577,033</u>	<u>192,943</u>	<u>4,769,976</u>	<u>4,370,451</u>
<b>Net income/(expenditure) and net movement in funds for year</b>		158,924	(18,455)	140,469	24,161
<b>Reconciliation of funds</b>					
Total funds brought forward		79,227	51,680	130,907	106,746
Total funds carried forward		<u>238,151</u>	<u>33,225</u>	<u>271,376</u>	<u>130,907</u>

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

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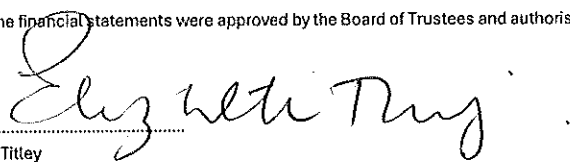
**BALANCE SHEET AS AT 31 MARCH 2025**

**Company Registration Number. 02722484**

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	10	14,869	11,385
<b>Current assets</b>			
Debtors	11	537,390	356,964
Cash at bank and in hand		384,709	366,452
		<u>922,099</u>	<u>723,416</u>
<b>Liabilities</b>			
Creditors falling due within one year	12	(523,017)	(410,961)
<b>Net current assets</b>		<u>399,082</u>	<u>312,455</u>
<b>Total assets less current liabilities</b>		<u>413,951</u>	<u>323,840</u>
Creditors falling due after more than one year	13	(142,575)	(192,933)
<b>Net Assets</b>		<u>271,376</u>	<u>130,907</u>
<b>The funds of the charity</b>			
Unrestricted funds		238,151	79,227
Restricted funds		33,225	51,680
<b>Total charity funds</b>	18	<u>271,376</u>	<u>130,907</u>

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

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



E Tittley  
Trustee

Date:

3/12/25

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**STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
Cash generated by operations	16		75,642		22,272
Cash absorbed by investing activities					
Purchases of fixed assets			(7,350)		(478)
Financing activities					
Proceeds from borrowings		-		205,400	
Repayment of borrowings		(50,035)		(55,193)	
<b>Net cash generated from/(used in) financing activities</b>			<b>(50,035)</b>		<b>150,207</b>
<b>Increase/(decrease) in cash and cash equivalents</b>			<b>18,257</b>		<b>172,001</b>
Cash and cash equivalents at beginning of year			366,452		194,451
<b>Cash and cash equivalents at end of year</b>			<b>384,709</b>		<b>366,452</b>

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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

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**1. Status**

Caring Connections Limited is a private company, limited by guarantee incorporated in England and Wales under company number 02722484. The registered office address is First Floor 1a Edward House Woodward Road, Knowsley Industrial Park, Liverpool, England, L33 7UY.

**1.1. Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. Caring Connections Limited meets the definition of a Public Benefit Entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity.

**1.2. Going concern**

At the time of approving the accounts the Trustees consider that the charity has adequate reserves and revenue streams to continue in operational existence for the foreseeable future. The Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**1.3. Charitable funds**

Restricted funds are funds to be used in accordance with specific restrictions imposed by the fund providers. Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

**1.4. Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. The value of services provided by volunteers has not been included in these accounts.

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected.

**1.5. Expenditure**

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

**1.6. Tangible fixed assets**

Fixed assets are stated at costs less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures and fittings	20% per annum on reducing balance
Computers	25% per annum on straight line

**1.7. Pensions**

The charity operates defined contribution pension schemes. Contributions payable to the charity's pension schemes are charged to the statement of financial activities in the period to which they relate.

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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)**

**2. Critical accounting estimates and judgements**

In the application of the charitable 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.

**3. Donations and legacies**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Grants	-	174,488	174,488	290,151
Donations	1,300	-	1,300	-
	<u>1,300</u>	<u>174,488</u>	<u>175,788</u>	<u>290,151</u>

**4. Charitable activities**

	2025 £	2024 £
Service provided under contract	<u>4,734,657</u>	<u>4,104,461</u>

**5. Charitable activities expenditure**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	4,104,915	192,943	4,297,858	3,938,868
Depreciation	3,867	-	3,867	3,389
Rents	66,766	-	66,766	64,520
Travel & subsistence	37,251	-	37,251	51,686
Other staff costs	85,981	-	85,981	65,930
Computing	56,185	-	56,185	56,413
Printing, postage and stationery	556	-	556	2,080
Telecommunication expenditure	28,896	-	28,896	20,080
Equipment hire	4,600	-	4,600	5,563
Repairs & renewals	72	-	72	303
Insurances	32,743	-	32,743	41,848
Subscriptions	24,175	-	24,175	3,724
Legal & professional	22,972	-	22,972	2,398
Bad and doubtful debts	26,376	-	26,376	39,167
Other operating expenses	14,112	-	14,112	14,230
Advertising and promotional costs	2,250	-	2,250	2,664
Utilities	-	-	-	164
	<u>4,511,717</u>	<u>192,943</u>	<u>4,704,660</u>	<u>4,313,027</u>
Share of governance costs (see note 6)	50,680	-	50,680	45,793
	<u>4,562,397</u>	<u>192,943</u>	<u>4,755,340</u>	<u>4,358,820</u>

**CARING CONNECTIONS LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)**

**6. Support costs**

	Governance costs £	2025 £	Governance costs £	2024 £
<b>Legal and professional</b>				
Audit and accountancy	50,680	50,680	45,793	45,793
	<u>50,680</u>	<u>50,680</u>	<u>45,793</u>	<u>45,793</u>
<b>Analysed between</b>				
Charitable activities	<u>50,680</u>	<u>50,680</u>	<u>45,793</u>	<u>45,793</u>

**7. Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2024: £nil).

During the year, the trustees received no expenses from the charity (2024: £nil).

**8. Employees**

The average monthly number of employees during the year was:

	2025	2024
Care support workers	195	174
Administrative staff	18	24
	<u>213</u>	<u>198</u>

**Employment costs**

	2025 £	2024 £
Wages and salaries	3,972,802	3,629,509
Social security costs	271,872	251,863
Pension costs	53,184	57,496
	<u>4,297,858</u>	<u>3,938,868</u>

The number of employees whose total employee benefits (excluding employer pension costs) amounted to over £60,000 in the year were as follows:

	2025	2024
£60,001 - £70,000	-	1
£70,001 - £80,000	1	-

**9. Other expenditure**

	2025 £	2024 £
Interest on loans	14,636	6,438
Interest on employment taxes	-	5,193
	<u>14,636</u>	<u>11,631</u>

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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)**

**10. Tangible fixed assets**

	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>			
At 1 April 2024	18,791	26,385	45,176
Additions	-	7,350	7,350
At 31 March 2025	<u>18,791</u>	<u>33,735</u>	<u>52,526</u>
<b>Depreciation</b>			
At 1 April 2024	10,931	22,860	33,791
Depreciation charged in the year	1,437	2,429	3,866
At 31 March 2025	<u>12,368</u>	<u>25,289</u>	<u>37,657</u>
<b>Net book value</b>			
At 31 March 2025	<u>6,423</u>	<u>8,446</u>	<u>14,869</u>
At 31 March 2024	7,860	3,525	11,385

**11. Debtors**

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	362,273	230,256
Other debtors	3,606	6,191
Prepayments and accrued income	171,511	120,518
	<u>537,390</u>	<u>356,965</u>

**12. Creditors: amounts falling due within one year**

	2025 £	2024 £
Loan borrowings <12 months	50,651	50,328
Other taxation and social security	59,334	48,242
Trade creditors	43,693	68,479
Accruals and deferred income	354,872	234,263
Other creditors	14,467	9,649
	<u>523,017</u>	<u>410,961</u>

**13. Creditors: amounts falling due after one year**

	2025 £	2024 £
Loan borrowings >12 months	<u>142,575</u>	<u>192,933</u>

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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)**

**14. Loans**

	2025	2024
	£	£
Financing loans	<u>193,226</u>	<u>243,261</u>
Payable within one year	50,651	50,328
Payable after one year	<u>142,575</u>	<u>192,933</u>

The loans are unsecured and bear interest at commercial rates.

**15. Remuneration of key management personnel**

The trustees consider that the key management personnel comprise the trustees and the Senior Management Team on the signing date as follows:-

	Appointed	Resigned
J Wild		
E Tittley		
M Richmond		
C Culligan	18/09/2024	
M Lea	17/12/2024	
R Keegan	17/12/2024	
Senior Management Team		
P Growney		
K Turner		
R Fraser		

The remuneration of key management personnel is as follows:

	2025	2024
	£	£
Wages and salaries	167,914	231,763
Social security costs	19,406	25,812
Pension costs	3,734	4,605
	<u>191,054</u>	<u>262,180</u>

**16. Reconciliation of net movement in funds to net cash flow from operations**

	2025	2024
	£	£
Net movement in funds	140,469	24,161
Adjustments for:		
Depreciation	3,867	3,389
Decrease/(increase) in debtors	(180,426)	(91,097)
Increase/(decrease) in creditors	111,732	85,819
Cash generated from operations	<u>75,642</u>	<u>22,272</u>

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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)**

**17. Analysis of net (debt)/funds changes**

	At 1 April 2024 £	Cashflows £	At 31 March 2025 £
Cash at bank and in hand	366,452	18,257	384,709
Loans falling due within one year	(50,328)	(323)	(50,651)
Loans falling due after more than one year	(192,933)	50,358	(142,575)
	<u>123,191</u>	<u>68,292</u>	<u>191,483</u>

**18. Analysis of fund movements**

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Restricted funds - bereavement project	51,680	174,488	192,943	33,225
General funds - unrestricted	79,227	4,735,957	4,577,033	238,151
Total funds	<u>130,907</u>	<u>4,910,445</u>	<u>4,769,976</u>	<u>271,376</u>

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Restricted funds - bereavement project	40,416	258,431	247,167	51,680
General funds - unrestricted	66,330	4,136,181	4,123,284	79,227
Total funds	<u>106,746</u>	<u>4,394,612</u>	<u>4,370,451</u>	<u>130,907</u>

**19. Analysis of net assets**

	General funds £	Restricted funds £	Total funds £
<b>At 31 March 2025</b>			
Tangible fixed assets	14,869	-	14,869
Current assets	888,874	33,225	922,099
Creditors	(665,592)	-	(665,592)
Net assets at year-end	<u>238,151</u>	<u>33,225</u>	<u>271,376</u>

	General funds £	Restricted funds £	Total funds £
<b>At 31 March 2024</b>			
Tangible fixed assets	11,385	-	11,385
Current assets	671,736	51,680	723,416
Creditors	(603,894)	-	(603,894)
Net assets at year-end	<u>79,227</u>	<u>51,680</u>	<u>130,907</u>