

**Company Number 02642512**  
**Registered in England & Wales**

**Charity Number 1013819**

## **COMMUNITY CARE OPTIONS**

Trustees' Report and Financial Statements  
For the year ended 31 March 2023

# COMMUNITY CARE OPTIONS

Trustees' Report and Financial Statements  
For the year ended 31 March 2023

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## COMMUNITY CARE OPTIONS

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of part 8 of the Charities Act 2011.  
For the year ended 31 March 2023

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The Trustees (who are also the Directors for the purpose of Company Law) have pleasure in presenting their annual report and the financial statements for the year ended 31 March 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

### Reference and Administrative details

The registered name of the charity is Community Care Options. The charity is also known locally as Comco.

The registered charity number is 1013819.

Community Care Options is also registered as a company limited by guarantee (company registration number 02642512).

The directors, who are also trustees, who have served during the year and since the year end are listed below:

Mrs M Connell  
Mr A Connell

Company Secretary / Chief Executive      Mr R Bates

Registered office of charity:                      1 – 3 The Courtyard  
Calvin Street  
Bolton  
BL1 8PB  
Telephone 01204 360220

Administration centre:                              1 – 3 The Courtyard  
Calvin Street  
Bolton  
BL1 8PB

Bankers:    Co-operative Bank  
19 Knowsley Street  
Bolton  
BL1 2AS

Independent examiner:                              Mike Garrett FCA  
Kay Johnson Gee Limited  
1 City Road East  
Manchester  
M15 4PN

Solicitors:    Fieldings Porter  
Silverwell House  
Silverwell Street  
Bolton  
BL1 1PT

## COMMUNITY CARE OPTIONS

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of part 8 of the Charities Act 2011.  
For the year ended 31 March 2023

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### Structure, Governance and Management

#### **Governing Document**

Community Care Options is a company limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association dated 3 September 1991. It is registered as a charity with the Charity Commission.

The members have guaranteed the liabilities of the company in the event of a winding-up, to the sum not exceeding one pound each.

#### **Appointment of Trustees**

As set out in the Articles of Association, there is a Council of Management of the company who are also trustees of the charity. A minimum of three and a maximum of nine trustees are elected to the Council. One third of the Council are required to retire each year at the Annual General Meeting and may offer themselves for re-election.

#### **Trustee induction and training**

Community Care Options' current Board of the Trustees consists of members with a wide range of skills and knowledge that they bring to the charity. The founder members set the strategic vision and criteria for the charity's purpose which have remained the same throughout the thirty years of the charity.

The Board have developed a clear induction presentation package for all new prospective Trustees. This presentation pack outlines the aims and objectives of the charity, show clearly the roles and responsibilities of a Trustee and allow for a co-opted period should this be requested by any interested person.

#### **Organisation**

The Board of trustees which can have up to nine members administers the charity. The Board meets every two months and the meetings are also attended by the Chief Executive who is also a founder member and responsible for the day to day running of the charity.

#### **Risk management**

The trustees have considered the major risks to which the charity is exposed and have established suitable risk management and control procedures.

### Objectives and Activities

The Objects of the Charity are:

- 1 The care and support of people with disabilities including people with learning disabilities who may also have special needs, people with a mental illness, challenging behaviour, profound physical disabilities or sensory disabilities.
- 2 The provision, in the interests of social welfare, of facilities for recreation or for leisure time occupation for the benefit of people with disabilities, with the object of improving their conditions and quality of life.

#### **Principal activities and main objectives**

The principal activity of the Company is the provision of care and the welfare of people with disabilities.

Community Care Options is a not-for-profit company with charitable status set up by parents and carers who determine the criteria for its aims and its objectives. The primary aim of the organisation is to provide good quality care and support to people with physical disabilities, learning difficulties who have additional problems or other disabilities.

The strategy for achieving our 'aims and objectives' is for managers of each project to meet informally with their staff monthly to monitor and assess the outcomes and whether they match the charity's expectations.

## COMMUNITY CARE OPTIONS

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of part 8 of the Charities Act 2011.  
For the year ended 31 March 2023

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Governance meeting minutes and workers committee minutes are made available to the Trustees upon their request. A report from each manager is presented to the Board for review at their bi-monthly meetings. The principle set by the Board is one of an 'Open Door Policy' which means that both the Board and Chief Executive are able to respond quickly.

### **Achievements and Performance**

The 2022/2023 year started well and becoming manageable, however staffing is problematic due to recruitment problems. There have been new referrals throughout the year, which has resulted in a small financial surplus at the end of the year, for the first time since 2012.

#### *Darren Court*

Darren Court continued to be fully occupied, with the same six service users. The service throughout the year remained quite positive with our CQC report awarding as "Good" which has been the same since Darren Court opened many years ago.

#### *Outreach*

The care hours were all within our outreach service, and were the similar number of hours that was provided at Darren Court, with one service user returning.

#### *Shopmobility*

Now closed permanently, and all contents to be disposed of during 2023.

### **Public benefit**

All our activities are aimed at providing services that benefit the community, ranging from supporting 38 disabled people, helping them to live in their own homes.

The trustees consider that the details above ensure that the charity meets both the spirit and the letter of the Public Benefit reporting requirements as specified in Charity Commission guidance.

### **Financial Review**

#### **Reserves policy**

The Trustee/Directors recognise that it is very important that the company has sufficient reserves to continue its objectives. This policy refers to unrestricted reserves from each of our projects and that they be retained for the operation of the project they relate to, in the same way as restricted reserves are applied. This is to ensure that there are funds available to meet the commitments of the project, in particular staffing costs. A financial review will be carried out annually to assess whether the reserves are sufficient to minimise risk.

The target set by the Trustees relates to six months unrestricted operating costs and is constantly under review. Free reserves as at 31 March 2023 were £432,181 (£412,320 at 31 March 2022). This is above the target of approximately £325,000 which has been based on expenditure levels incurred in the year to 31st March 2023. The Trustees will take steps in future periods to maintain free reserves at or above the target level.

#### **Designated Reserves**

The trustees have designated funds £20,299 (2022 - £21,116) towards the sustainability of Darren Court.

#### **Principal funding sources, activities and results**

Income for 2023 amounted to £715,777 (2022 - £650,258) and included the following:

Supported Living - Direct payments income was £655,641 (2022 - £573,726).

A payment of £55,967 (2022 - £53,095) for Intensive housing management for services users who live in properties of one Housing Association. The payment was funded through Housing Benefit.

## COMMUNITY CARE OPTIONS

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of part 8 of the Charities Act 2011.  
For the year ended 31 March 2023

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### **Investment powers and policy**

The Memorandum & Articles of Association state that the charity has the power to invest moneys of the company not immediately required for the furtherance of its objects in or upon such investments, securities, or property as may be thought fit, subject nevertheless to such conditions (if any) and such consents (if any) as may for the time being be imposed or required by law.

### **Trustee indemnity**

Indemnity insurance in respect of the trustees has been provided at a cost of £3,459 (2022 - £1,427) for the year.

### **Plans for Future Periods**

The first priority is to develop and grow the Company after several years of stagnation. The plan is to balance the recruitment with new referrals which will be somewhat difficult, as the present situation is due to recruitment problems, as other companies are experiencing, we are still not in a position to bid for new services. We have however recruited a number of "bank staff" to have the capacity to develop the plan. Bidding for new referrals has been made complicated because all opportunities require Community Care Options to source property.

The plan which continues from last year is to have meetings with housing associations regarding having rented properties available for referrals that require the service provider to secure property. Because Comco would like more than one property on a site, it would require a new development. The Housing association have sites planned but as yet the developments are still under way, so this is a project we are following very closely.

With Bolton Shopmobility now permanently closed it will be necessary to dispose of the electric scooters and wheelchairs in 2023. Hopefully we can donate the office furniture to another organisation like Community Care Options was given such things thirty-two years ago.

## COMMUNITY CARE OPTIONS

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of part 8 of the Charities Act 2011.  
For the year ended 31 March 2023

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### Trustees' responsibilities

The trustees (who are also directors of Community Care Options for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

### Statutory compliance

The trustees confirm that the financial statements comply with current statutory requirements, the requirements of the Memorandum and Articles of Association and the requirements of the Charities SORP.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

### Independent examiner

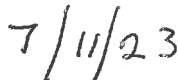
The trustees have reappointed Mike Garrett of Kay Johnson Gee Limited to undertake the Independent Examination.

The Trustees report was approved and was signed on behalf of the Trustees by:

A Connell  
Trustee Director



Date :



## INDEPENDENT EXAMINER'S REPORT

To the Trustees of Community Care Options  
For the year ended 31 March 2023

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I report to the trustees on my examination of the financial statements of Community Care Options ('the charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

### Independent examiner's statement

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

### Use of my report

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.



**Michael Garrett FCA**

For and on behalf of

KJG

100 Barbirolli Square

Manchester

M2 3BD

Date : 7 November 2023

## COMMUNITY CARE OPTIONS

Statement of Financial Activities (including an Income and Expenditure Account)  
For the year ended 31 March 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOME</b>					
<i>Donations and legacies</i>					
- Donations	3	-	-	-	60
<i>Income from charitable activities</i>					
- Supported Living	4	713,111	-	713,111	627,177
<i>Other income</i>					
- Supported Living	5	2,666	-	2,666	23,021
<b>Total Income and endowments</b>		<b>715,777</b>	<b>-</b>	<b>715,777</b>	<b>650,258</b>
<b>EXPENDITURE</b>					
<i>Expenditure on charitable activities</i>					
- Supported Living	7	689,213	-	689,213	648,914
- Head office	7	-	-	-	(12,629)
- Governance costs	7	7,520	-	7,520	7,200
<b>Total Expenditure</b>		<b>696,733</b>	<b>-</b>	<b>696,733</b>	<b>643,485</b>
<b>Net income/(expenditure) and net movement in funds</b>	8	<b>19,044</b>	<b>-</b>	<b>19,044</b>	<b>6,773</b>
<b>Transfers between funds</b>	14	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total funds brought forward</b>		<b>433,436</b>	<b>2,374</b>	<b>435,810</b>	<b>429,037</b>
<b>Total funds carried forward</b>	16	<b>452,480</b>	<b>2,374</b>	<b>454,854</b>	<b>435,810</b>

## COMMUNITY CARE OPTIONS

Balance Sheet  
As at 31 March 2023

Company number: 02642512  
Charity number: 1013819

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	11	2,317	3,145
<b>Current assets</b>			
Debtors	12	113,410	87,428
Cash at bank and in hand		370,636	383,563
		484,046	470,991
<b>Creditors: amounts falling due within one year</b>	13	(31,509)	(38,326)
<b>Net current assets</b>		452,537	432,665
<b>Net assets</b>		454,854	435,810
<b>Represented by:</b>			
<b>Unrestricted income funds</b>			
- General funds	14	432,181	412,320
- Designated funds	14	20,299	21,116
Total unrestricted funds		452,480	433,436
<b>Restricted income funds</b>	15	2,374	2,374
<b>Total charity funds</b>		454,854	435,810

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. The directors acknowledge their responsibility for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2023 and of its net income for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements on pages 7 to 16 were approved by the Board of Trustees on and signed on its behalf by:

A Connell  
Trustee Director

*A. Connell*  
7/11/23

Date :

## COMMUNITY CARE OPTIONS

Statement of Cash Flows  
For the year ended 31 March 2023

	2023	2022
	£	£
<b>Cash flow from operating activities</b>	<b>(12,478)</b>	37,288
<b>Cash flow from investing activities</b>		
- Payments to acquire tangible fixed assets	(449)	(2,927)
<b>(Decrease) increase in cash and cash equivalents</b>	<b>(12,927)</b>	34,361
<b>Cash and cash equivalents at 1 April 2022</b>	<b>383,563</b>	349,202
<b>Cash and cash equivalents at 31 March 2023</b>	<b>370,636</b>	383,563
<b>Cash and cash equivalents consists of:</b>		
Cash at bank and in hand	370,636	383,563
<b>Reconciliation of net income (expenditure) to net cash flow from operating activities</b>	<b>2023</b>	2022
	£	£
Net income (expenditure) for year	19,044	6,773
Depreciation	1,277	1,600
(Increase) decrease in debtors	(25,982)	21,607
(Decrease) increase in creditors	(6,817)	7,308
<b>Net cash flow from operating activities</b>	<b>(12,478)</b>	37,288

# COMMUNITY CARE OPTIONS

Notes to the financial statements  
For the year ended 31 March 2023

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## 1 General information

Community Care Options is a company limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association dated 3 September 1991. It is registered as a charity with the Charity Commission.

The members have guaranteed the liabilities of the Company in the event of a winding-up, to the sum not exceeding one pound each.

The principal activity of the Company is the provision of care and the welfare of people with disabilities. The address of the registered office can be found on the Trustees Report

The charity constitutes a public benefit entity as defined by FRS 102. 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 Standards applicable in the UK and Republic of Ireland (FRS 102) issued 16 July 2014, the Charities Act 2011 and UK Generally Accepted Practice.

## 2 Accounting policies

### i. Basis of preparation

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

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

### ii. Fixed assets

Scooters, computer equipment, and fixtures and equipment purchases costing more than £250 have been capitalised and included at cost on the Balance Sheet as Tangible Fixed Assets. Any related grants are shown as restricted or designated fixed asset funds which fund future depreciation of the assets.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Fixtures & equipment	25% Straight line
Computer software	50% Straight line
Computer equipment	25% Straight line

### iii. Income

All income is included in the SoFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants for use in specific projects are included in the SoFA on a receivable basis, including grants for fixed assets, and are credited to the various activities in furtherance of the Charity's objectives.

Government grants in connection to the job retention scheme have been recognised in the period to which the underlying furloughed staff costs relate to.

Other income is included in the SoFA on a receivable basis and is allocated to income from generated funds or income from charitable activity according to the nature of the income.

Investment income is included in the SoFA in the year in which it is receivable.

Income received in advance of the period in which the funder requires the expenditure to be applied will be reflected in deferred income within the balance sheet.

Income is apportioned to the SoFA based upon the activities on which the income is derived.

## COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)  
For the year ended 31 March 2023

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### iv. Expenditure

Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Liabilities are recognised as expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs comprise those costs involving the accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the statutory audit and legal fees together with an apportionment of overheads and support costs.

All costs are allocated between the expenditure categories in the Statement of Financial Activities on a basis to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in Note 7.

### v. Debtors and creditors receivable/payable within one year

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

### vi. Taxation

Community Care Options is a registered charity and has no liabilities to taxation.

### vii. Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against net incoming resources on a straight line basis over the period of the lease.

### viii. Financial instruments

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

### ix. Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in note 14 to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in note 15 to the financial statements.

### x. Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

## COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)  
For the year ended 31 March 2023

3	Donations	Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		2023	2023	2023	2022
		£	£	£	£
	Donations	-	-	-	60
		-	-	-	60
<hr/>					
4	Income from charitable activities	Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		2023	2023	2023	2022
		£	£	£	£
	<i>Supported Living</i>				
	Outreach Direct Payments	331,841	-	331,841	269,238
	Your life your way	323,800	-	323,800	304,488
	Housing benefits	55,967	-	55,967	53,095
	Sundry income	1,503	-	1,503	356
		713,111	-	713,111	627,177
	<b>Total Income from charitable activities</b>	<b>713,111</b>	<b>-</b>	<b>713,111</b>	<b>627,177</b>
<hr/>					
5	Other income	Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		2023	2023	2023	2022
		£	£	£	£
	<i>Supported Living</i>				
	Bolton Council coronavirus grants	-	-	-	12,562
	Workforce retention grants	2,666	-	2,666	10,459
		2,666	-	2,666	23,021

### 6 Support and governance costs

Support costs, which are principally the Head Office administrative expenses are apportioned to the activities of the Charity as set out in note 6. Governance costs are separately recorded on the Statement of Financial Activities as any apportionment is considered meaningless.

## COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)  
For the year ended 31 March 2023

7	Total resources expended	Supported		2023	2022
		Living	Governance		
		£	£	£	£
	<b>Costs directly allocated to activities</b>				
	Wages and salaries	593,908	-	<b>593,908</b>	504,508
	Employment related costs	-	-	-	818
	Personnel services	4,578	-	<b>4,578</b>	3,740
	Staff and trainee expenses	3,172	-	<b>3,172</b>	3,470
	Consumables	-	-	-	322
	Office supplies, printing and postage	10,288	-	<b>10,288</b>	5,745
	Bank charges	1,357	-	<b>1,357</b>	1,035
	Audit and accountancy fees	-	7,520	<b>7,520</b>	7,200
	Travel expenses and staff parking	7,057	-	<b>7,057</b>	4,269
	Office and workshop rent	32,561	-	<b>32,561</b>	30,171
	Telephone	5,809	-	<b>5,809</b>	6,203
	Insurance	22,463	-	<b>22,463</b>	21,632
	Maintenance and repairs	3,290	-	<b>3,290</b>	3,416
	Furniture and equipment costs	-	-	-	109
	Sundry expenses	3,453	-	<b>3,453</b>	2,869
	Equipment depreciation	1,277	-	<b>1,277</b>	1,600
	Bad debts	-	-	-	826
	<b>Support costs allocated to activities</b>				
	Wages and salaries	-	-	-	45,552
		<b>689,213</b>	<b>7,520</b>	<b>696,733</b>	<b>643,485</b>
<b>8</b>	<b>Net income (expenditure) and net movement in funds</b>			<b>2023</b>	<b>2022</b>
				£	£
	Net incoming (expenditure) is stated after charging:				
	Independent examiner's remuneration			<b>7,520</b>	7,200
	Depreciation			<b>1,277</b>	1,600
	Operating leases			<b>32,561</b>	30,171

## 9 Taxation

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

## COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)  
For the year ended 31 March 2023

10 Staff costs	2023	2022
	£	£
Wages and salaries	542,105	500,144
Social security costs	42,294	40,278
Pension costs	9,509	9,638
	<b>593,908</b>	<b>550,060</b>

The average monthly number of employees, analysed by function, were:

	2023	2022
	Number	Number
Supported Living	21	21
Management	5	5
	<b>26</b>	<b>26</b>

No employee received emoluments in excess of £60,000 in either year.

The trustees did not receive any remuneration nor reimbursement of expenses during either year.

11 Tangible fixed assets	Fixtures & equipment	Computer equipment	Total
	£	£	£
<b>Cost</b>			
At 1 April 2022	939	39,935	40,874
Additions	-	449	449
Disposals	-	-	-
At 31 March 2023	939	40,384	41,323
<b>Depreciation</b>			
At 1 April 2022	939	36,790	37,729
Depreciation	-	1,277	1,277
Disposals	-	-	-
At 31 March 2023	939	38,067	39,006
<b>Net book values</b>			
<b>At 31 March 2023</b>	<b>-</b>	<b>2,317</b>	<b>2,317</b>
At 1 April 2022	-	3,145	3,145

12 Debtors	2023	2022
	£	£
Trade debtors	23,853	62,155
Other debtors	80,220	14,930
Prepayments and accrued income	9,337	10,343
	<b>113,410</b>	<b>87,428</b>

## COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)  
For the year ended 31 March 2023

<b>13</b>	<b>Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
		£	£
	Trade creditors	6,200	4,253
	Taxation and social security	8,453	11,358
	Other creditors	2,277	8,052
	Accruals	14,579	14,663
		<b>31,509</b>	<b>38,326</b>

<b>14</b>	<b>Unrestricted funds</b>	<b>Balance at</b>	<b>Incoming</b>	<b>Resources</b>	<b>Transfers</b>	<b>Balance at</b>
		<b>1 April</b>	<b>resources</b>	<b>expended</b>		<b>31 March</b>
		<b>2022</b>				<b>2023</b>
	<b>Designated funds</b>	£	£	£	£	£
	Darren Court	21,116			(817)	20,299
		21,116	-	-	(817)	20,299
	<b>General funds</b>	412,320	715,777	(696,733)	817	432,181
		433,436	715,777	(696,733)	-	452,480

<b>15</b>	<b>Restricted funds</b>	<b>Balance at</b>	<b>Incoming</b>	<b>Resources</b>	<b>Transfers</b>	<b>Balance at</b>
		<b>1 April</b>	<b>resources</b>	<b>expended</b>		<b>31 March</b>
		<b>2022</b>				<b>2023</b>
		£	£	£	£	£
	Residents fund (i)	2,374	-	-	-	2,374
		2,374	-	-	-	2,374

(i) Funds to be used towards Residents activities.

<b>16</b>	<b>Analysis of net assets</b>	<b>Unrestricted Funds</b>		<b>Restricted</b>	<b>Total</b>	<b>Total</b>
		<b>General</b>	<b>Designated</b>	<b>Funds</b>	<b>2023</b>	<b>2022</b>
		£	£	£	£	£
	Fixed assets	2,317	-	-	2,317	3,145
	Current assets	461,373	20,299	2,374	484,046	470,991
	Current liabilities	(31,509)	-	-	(31,509)	(38,326)
	<b>Net assets at 31 March 2023</b>	<b>432,181</b>	<b>20,299</b>	<b>2,374</b>	<b>454,854</b>	<b>435,810</b>

## COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)

For the year ended 31 March 2023

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### 17 Commitments under operating leases

At 31 March 2023 the company had aggregate annual commitments under non-cancellable operating leases as set out below:

	2023	2022
	£	£
Operating leases which expire:		
<i>Within 1 year</i>		
Land and buildings	<b>27,862</b>	27,862

### 18 Indemnity insurance

The charity has purchased insurance for the trustees and officers of the charity against liability arising for wrongful acts in relation to the charity. The cost of this insurance amounted to £3,727 (2022 - £3,393).

### 19 Control

There is no ultimate controlling party.