

Company Number 02642512
Registered in England & Wales

Charity Number 1013819

COMMUNITY CARE OPTIONS

Trustees' Report and Financial Statements
For the year ended 31 March 2024

COMMUNITY CARE OPTIONS

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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 2024

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 31st March 2024. 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

Mr A J Page

Appointed 29th January 2024

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

Independent examiner:

Mike Garrett FCA
Xeinaadin North West Limited
100 Barbirolli Square
Manchester
M2 3BD

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 2024

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.

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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

Considering the loss of some income and intensive housing management income in 2023/24, due to the unfortunate passing of some of our long standing service users, some living in a Bolton at Home property (related to the intensive housing management income); Community Care Options has started 2024 well, and manageable. In 2024/25 we will also see a reduction in expenditure, such as the storage facility, and room 25 being vacated, and a significant reduction in our yearly insurance expenditure. It is envisaged that across 24/25 the savings will be on/around 25-30k.

Staffing is still problematic due to recruitment problems and burn out of staff, resulting in time off. However Community Care Option have made headway in recruiting some more permanent staff and Bank staff.

Training has become more intense and in most cases it is a requirement to do certain training each year for all staff – this will no doubt increase over the coming year as we have seen on the draft/final accounts, and then level off at some point.

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. Mid-March, we lost one tenant at Darren Court due to ill health. Currently Darren Court (as at 22/10/24) has 5 tenants, and we are hopeful that flat 6 will be filled before Christmas 2024. Obviously by losing a tenant at Darren Court, this has and will show a slight impact in the income received for intensive housing, from St. Vincents.

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. Our outreach is currently sitting at around 314 hours per week, and Community Care Options have set a goal of this being 320 by end of 2024.

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 31st March 2024 were £425,475 (£432,181 at 31st March 2023). This is above the target of approximately £325,000 which has been based on expenditure levels incurred in the year to 31st March 2024. 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 £19,482 (2023- £20,299) towards the sustainability of Darren Court.

Principal funding sources, activities and results

Income for 2024 amounted to £718,725 (2023 - £715,777) and included the following:

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For the year ended 31 March 2024

Supported Living - Direct payments income was £677,125 (2023 - £655,641).

A payment of £40,927 (2022 - £55,967) for Intensive housing management for services users who live in properties of one Housing Association. The payment was funded through Housing Benefit.

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 £4,352 (2023 - £3,727) for the year.

Plans for Future Periods

The priority is to continue to do what we do well in an area where there are more companies offering support to individuals with varying difficulties and disabilities. This is at times a challenge, especially with the cost-of-living crisis and the expense of funding training for our dedicated support staff, and paying a decent wage, along with their travel expenses.

On a continued basis we are looking at the company expenditure, and have made great headway in reducing that, currently sitting at around 30K savings over the year 2024/25.

We no longer have the storage facility, nor room 25 at The Courtyard and have made a significant saving on our insurance of around 16K per annum.

However, with training of support staff becoming more expensive, and many training courses being compulsory, this saving may well not show on the profit and loss account. But by constantly reviewing our accounts we feel we can be successful.

We have had a fairly victorious year in recruiting more support staff, and we appear to be on a pathway of maintaining staff. Comco have been successful in having open dialogue with all staff from meetings such as workers committee meetings, to annual surveys being sent out – all met with positivity. Engaging with staff on our company's short- and long-term goals has shown inclusivity.

Short term goals:

Darren Court currently has 5 residents, due to a death of one service user in March 2024 (dementia). It looks promising that the 6th flat will be filled by the end of the year. Our current hours at DC are 257.75 (they were 303). We do not know what the 6th tenant's hours will be – this is decided by a panel at Bolton Council. Our outreach is currently sitting at 314, and our smart goal for 2024 was to get outreach to 320 – we hope to achieve this by the end of the year.

Long term goals:

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. Comco would like more than one property on a site, it would potentially require a new development. It appears Bolton at Home have many developments in the pipeline or in progress, and we have internally decided that we may have more success working with St. Vincents/Mosscares, who are currently the owners of Darren Court. Again, this is a long-term goal, and we feel investment, using some of the reserves would be necessary to be able to pay the rents on such property, until they were filled, which considering the system may take anything from one to twelve months.

All in all, a good year, under difficult circumstances and council welfare budgets being cut by around 4 million.

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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 2024

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 Xeinadin North West 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: 4/12/24

INDEPENDENT EXAMINER'S REPORT

To the Trustees of Community Care Options
For the year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Community Care Options ('the charity') for the year ended 31 March 2024 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').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 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 2011 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
Xeinadin North West
100 Barbirolli Square
Manchester
M2 3BD

Date : 4 December 2024

COMMUNITY CARE OPTIONS

Statement of Financial Activities (including an Income and Expenditure Account)
For the year ended 31 March 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
INCOME					
<i>Income from charitable activities</i>					
- Supported Living	3	718,725	-	718,725	713,111
<i>Other income</i>					
- Supported Living	4	-	-	-	2,666
Total Income and endowments		718,725	-	718,725	715,777
EXPENDITURE					
<i>Expenditure on charitable activities</i>					
- Supported Living	6	719,048	-	719,048	689,213
- Governance costs	6	7,200	-	7,200	7,520
Total Expenditure		726,248	-	726,248	696,733
Net income/(expenditure) and net movement in funds	7	(7,523)	-	(7,523)	19,044
Transfers between funds	13	-	-	-	-
Total funds brought forward		452,480	2,374	454,854	435,810
Total funds carried forward	15	444,957	2,374	447,331	454,854

COMMUNITY CARE OPTIONS

Balance Sheet
As at 31 March 2024

Company number: 02642512
Charity number: 1013819

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	7,152	2,317
Current assets			
Debtors	11	106,772	113,410
Cash at bank and in hand		362,298	370,636
		469,070	484,046
Creditors: amounts falling due within one year	12	(28,891)	(31,509)
Net current assets		440,179	452,537
Net assets		447,331	454,854
Represented by:			
Unrestricted income funds			
- General funds	13	425,475	432,181
- Designated funds	13	19,482	20,299
Total unrestricted funds		444,957	452,480
Restricted income funds	14	2,374	2,374
Total charity funds		447,331	454,854

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 2024 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 15 were approved by the Board of Trustees on and signed on its behalf by:

A. Connell

A Connell
Trustee Director

Date: 29/11/24

COMMUNITY CARE OPTIONS

Statement of Cash Flows
For the year ended 31 March 2024

	2024 £	2023 £
Cash flow from operating activities	(920)	(12,478)
Cash flow from investing activities		
- Payments to acquire tangible fixed assets	(7,419)	(449)
(Decrease) increase in cash and cash equivalents	(8,339)	(12,927)
Cash and cash equivalents at 1 April 2023	370,636	383,563
Cash and cash equivalents at 31 March 2024	362,298	370,636
Cash and cash equivalents consists of:		
Cash at bank and in hand	362,298	370,636
Reconciliation of net income (expenditure) to net cash flow from operating activities	2024 £	2023 £
Net income (expenditure) for year	(7,523)	19,044
Depreciation	2,583	1,277
(Increase) decrease in debtors	6,638	(25,982)
(Decrease) increase in creditors	(2,618)	(6,817)
Net cash flow from operating activities	(920)	(12,478)

COMMUNITY CARE OPTIONS

Notes to the financial statements
For the year ended 31 March 2024

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 the Statement of Recommended Practice : Accounting and Reporting by Charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019.

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 2024

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 6.

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 13 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 14 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 2024

3	Income from charitable activities	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	<i>Supported Living</i>				
	Outreach Direct Payments	319,410	-	319,410	331,841
	Your life your way	357,313	-	357,313	323,800
	Intensive housing	40,928	-	40,928	55,967
	Sundry income	1,074	-	1,074	1,503
		718,725	-	718,725	713,111
	Total Income from charitable activities	718,725	-	718,725	713,111

4	Other income	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	<i>Supported Living</i>				
	Workforce retention grants	-	-	-	2,666
		-	-	-	2,666

5 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.

6	Total resources expended	Supported Living £	Governance £	2024 £	2023 £
	Costs directly allocated to activities				
	Wages and salaries	619,788	-	619,788	593,908
	Personnel services	4,132	-	4,132	4,578
	Staff and trainee expenses	6,324	-	6,324	3,172
	Office supplies, printing and postage	10,033	-	10,033	10,288
	Bank charges	991	-	991	1,357
	Accountancy fees & independent examination	-	7,200	7,200	7,520
	Travel expenses and staff parking	5,947	-	5,947	7,057
	Office and workshop rent	30,027	-	30,027	32,561
	Telephone	4,619	-	4,619	5,809
	Insurance	23,894	-	23,894	22,463
	Maintenance and repairs	3,385	-	3,385	3,290
	Sundry expenses	5,589	-	5,589	3,453
	Equipment depreciation	2,583	-	2,583	1,277
	Bad debts	1,736	-	1,736	-
		719,048	7,200	726,248	696,733

COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)

For the year ended 31 March 2024

7	Net income (expenditure) and net movement in funds	2024	2023
		£	£
	Net incoming (expenditure) is stated after charging:		
	Independent examiner's remuneration	7,200	7,520
	Depreciation	2,583	1,277
	Operating leases	30,027	32,561

8 Taxation

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

9	Staff costs	2024	2023
		£	£
	Wages and salaries	565,178	542,105
	Social security costs	44,695	42,294
	Pension costs	9,915	9,509
		619,788	593,908

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

	2024	2023
	Number	Number
Supported Living	23	21
Management	4	5
	27	26

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.

10	Tangible fixed assets	Fixtures & equipment	Computer equipment	Total
		£	£	£
	Cost			
	At 1 April 2022	939	40,385	41,324
	Additions	-	7,419	7,419
	Disposals	-	-	-
	At 31 March 2023	939	47,804	48,743
	Depreciation			
	At 1 April 2022	939	38,069	39,008
	Depreciation	-	2,583	2,583
	Disposals	-	-	-
	At 31 March 2023	939	40,652	41,591
	Net book values			
	At 31 March 2023	-	7,152	7,152
	At 1 April 2022	-	2,316	2,316

COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)

For the year ended 31 March 2024

11 Debtors	2024	2023
	£	£
Trade debtors	90,875	23,853
Other debtors	7,143	80,220
Prepayments and accrued income	8,754	9,337
	106,772	113,410

12 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	2,963	6,200
Taxation and social security	9,996	8,453
Other creditors	2,338	2,277
Accruals	13,594	14,579
	28,891	31,509

13 Unrestricted funds	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Designated funds					
Darren Court	20,299			(817)	19,482
	20,299	-	-	(817)	19,482
General funds	432,181	718,725	(726,248)	817	425,475
	452,480	718,725	(726,248)	-	444,957

14 Restricted funds	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Residents fund (i)	2,374	-	-	-	2,374
	2,374	-	-	-	2,374

(i) Funds to be used towards Residents activities.

15 Analysis of net assets	Unrestricted Funds		Restricted Funds	Total 2024	Total 2023
	General	Designated	£	£	£
	£	£	£	£	£
Fixed assets	7,152	-	-	7,152	2,317
Current assets	447,214	19,482	2,374	469,070	484,046
Current liabilities	(28,891)	-	-	(28,891)	(31,509)
Net assets at 31 March 2023	425,475	19,482	2,374	447,331	454,854

COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)
For the year ended 31 March 2024

16 Commitments under operating leases

At 31 March 202 the company had aggregate annual commitments under non-cancellable operating leases as set out below:

	2024	2023
Operating leases which expire:	£	£
<i>Within 1 year</i>		
Land and buildings	25,490	27,862

17 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 £4,352 (2023 - £3,727).

18 Control

There is no ultimate controlling party.

