

Charity registration number 1013819 (England and Wales)

Company registration number 02642512

COMMUNITY CARE OPTIONS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



COMMUNITY CARE OPTIONS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J H Instone Mr A Connell Mrs M Connell Mr A J Page	(Appointed 2 June 2025)
Secretary	Mr Raymond Bates	
Charity number (England and Wales)	1013819	
Company number	02642512	
Principal address	1-3 The Courtyard Calvin Street The Valley Bolton United Kingdom BL1 8PB	
Registered office	1-3 The Courtyard Calvin Street The Valley Bolton United Kingdom BL1 8PB	
Independent examiner	Xeinadin North West Limited Xeinadin Manchester 100 Barbirolli Square Manchester Greater Manchester United Kingdom M2 3BD	
Bankers	Co-Operative Bank 19 Knowsley Street Bolton BL1 2AS	
Solicitors	Fieldings Porter Silverwell House Silverwell Street Bolton Lancs England BL1 1PT	

COMMUNITY CARE OPTIONS

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COMMUNITY CARE OPTIONS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

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 2025. 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.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

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 the project to meet informally with their staff monthly to monitor and assess the outcomes and whether they match the charity's expectations.

A report from the Operations 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 to any issues of concern.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

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.

COMMUNITY CARE OPTIONS

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

Achievements and performance

Significant activities and achievements against objectives

Darren Court - since flat 6 became vacant in 2024, we have now filled flat 6 with service user CM in January 2025. Whilst hours at DC were higher in 2023, 300.25 per week, dropping to 257.75 due to the passing of a (flat 6) service user, we have now made headway in increasing DC hours, and by March 2025 they were 271.75.

In December 2024, we along with all providers in the Greater Manchester area, became part of an approved provider list, meaning that Darren Court is now awarded to us by tender (The Greater Manchester Framework). Each resident has a set number of years, before Community Care Options tender again – two pathways, either tendering or directly awarded to us.

We envisage there may well be a short fall of around £30,000.00 per annum, but will have a better idea at the end of this upcoming financial year.

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 salary, along with their travel expenses. We anticipate training for support staff to increase year on year.

It will become a requirement in this coming year, that CQC formally request all providers have an electronic rostering system. This is something we are currently looking into and have made good progress in sourcing companies. This does come with a cost of around £5,000.00 per annum.

On a continued basis we are looking at the company expenditure and discuss between Trustees in our scheduled meetings. Both the CEO, Deputy CEO and Trustees have discussed reducing the Company reserves from £350,000.00 to a more realistic £300,000.00 going forward, as we would like to invest in some community projects. We have also made a small saving again on the Company insurance. In addition, we are monitoring all our sales invoices monthly and deeper understanding of why we have fluctuating sales incomes each month, and how they can be better managed. We have also looked at the office space, and feel that we can cut back or obtain a more realistic office space at a cheaper rate.

Outreach - We have had a successful 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.

In early 2024, we had a small decline in Outreach hours, hours were 253.50, due to deaths of service users in the community, and a service user leaving our service, however by March 2025, we had made good progress and increased those hours to 336.00 per week. Two service users have increased their weekly hours. Again, we have had great success with service users and also staff in outreach. With Darren Court being on tender, we know that the need to increase outreach year on year is imperative.

All in all, a good year, under difficult circumstances and council welfare budgets being cut. We do successfully manage all areas of the business very well, putting our vulnerable adults in the community at the forefront of everything we wish to do.

COMMUNITY CARE OPTIONS

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

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 our projects and that they be retained for the operation of the project 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 2025 were £425,282 (£425,475 31 March 2024). This is above the target of approximately £355,534 which has been based on expenditure levels incurred in the year to 31st March 2025. 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 £20,486 (2024 - £19,482) towards the sustainability of Darren Court.

Principal funding sources

Income for 2025 amounted to £705,405 (2024 - £718,725) and included the following:

Supported Living - Direct payments income was £664,027 (2024 - £676,723).

A payment of £36,656 (2024 - £40,928) for Intensive housing management for services users who live in properties of one Housing Association. The payment was funded through Housing Benefit.

Investment 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 £1,533 (2024 - £4,352) for the year.

Plans for future periods

In recent years the planning by our local Authority's Social Care services has been going through changes which are now becoming more clear. All individual tenders have stopped appearing on a website called "The Chest". This has resulted in things tending to become static, yet the need for more and more Social Care is becoming apparent.

Community Care Options deputy CEO has been in discussions with Housing Associations and the local council social care departments presenting our longstanding ideas of developing our supported living services. Both the Council and Housing associations have expressed an interest but need a much detailed plan of our proposals. A working team will be set up to explore the realities of our ideas and apply detail costings to such ideas.

The other social care services we will consider are self funded private arrangements outside of local authority referrals. An integral part of planning will be the recruitment of dedicated care staff.

A further proposal to promote Community Care Options to adjacent local authorities Bury, Salford.

COMMUNITY CARE OPTIONS

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

Structure, governance and management

The charity 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 trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J H Instone (Appointed 2 June 2025)
Mr A Connell
Mrs M Connell
Mr A J Page

Recruitment and 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.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

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.

Induction and training of trustees

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 four 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.

The trustees' report was approved by the Board of Trustees.



.....
Mr A Connell
Trustee

Date:23/12/2025.....

COMMUNITY CARE OPTIONS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF COMMUNITY CARE OPTIONS

I report to the trustees on my examination of the financial statements of Community Care Options (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Xeinadin North West Limited

FCA Mike Garrett

Xeinadin Manchester

100 Barbirolli Square

Manchester

Greater Manchester

M2 3BD

United Kingdom

Date:

COMMUNITY CARE OPTIONS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Charitable activities	3	705,105	300	705,405	718,725	-	718,725
Total income		705,105	300	705,405	718,725	-	718,725
Expenditure on:							
Charitable activities	4	704,294	590	704,884	726,248	-	726,248
Total expenditure		704,294	590	704,884	726,248	-	726,248
Net income/(expenditure) and movement in funds		811	(290)	521	(7,523)	-	(7,523)
Reconciliation of funds:							
Fund balances at 1 April 2024		444,957	2,374	447,331	452,480	2,374	454,854
Fund balances at 31 March 2025		445,768	2,084	447,852	444,957	2,374	447,331

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

COMMUNITY CARE OPTIONS

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	9		5,354		7,152
Current assets					
Debtors	10	85,008		106,772	
Cash at bank and in hand		385,082		362,298	
		470,090		469,070	
Creditors: amounts falling due within one year	11	(27,592)		(28,891)	
Net current assets			442,498		440,179
Total assets less current liabilities			447,852		447,331
The funds of the charity					
Restricted income funds	13		2,084		2,374
Unrestricted funds	14		445,768		444,957
			447,852		447,331

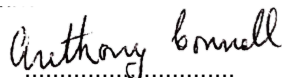
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These 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 trustees on



Mr A Connell
Trustee

Company registration number 02642512 (England and Wales)

COMMUNITY CARE OPTIONS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	20		23,834		(919)
Investing activities					
Purchase of tangible fixed assets		(1,050)		(7,419)	
Net cash used in investing activities			(1,050)		(7,419)
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			22,784		(8,338)
Cash and cash equivalents at beginning of year			362,298		370,636
Cash and cash equivalents at end of year			385,082		362,298

COMMUNITY CARE OPTIONS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity 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.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives and which have not been designated for other purposes.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other 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. If the amount is not known, the legacy is treated as a contingent asset.

COMMUNITY CARE OPTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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.

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.

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.

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

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% straight line
Computer software/equipment	50% straight line/25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

COMMUNITY CARE OPTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

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

Basic financial assets

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

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

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

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

COMMUNITY CARE OPTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

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

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

3 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Supported Living						
Outreach Direct Payments	344,462	-	344,462	319,410	-	319,410
Your Life Your Way	319,565	-	319,565	357,313	-	357,313
Intensive Housing	36,656	-	36,656	40,928	-	40,928
Sundry income	1,331	-	1,331	1,074	-	1,074
Darren Court income	3,091	-	3,091	-	-	-
Supported Living						
Other income	-	300	300	-	-	-
	<u>705,105</u>	<u>300</u>	<u>705,405</u>	<u>718,725</u>	<u>-</u>	<u>718,725</u>

COMMUNITY CARE OPTIONS

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

4 Expenditure on charitable activities

	Supported Living 2025 £	Darren Court 2025 £	Total 2025 £	Supported Living 2024 £
Direct costs				
Staff costs	614,003	-	614,003	619,788
Depreciation and impairment	2,849	-	2,849	2,583
Personnel services	3,207	-	3,207	4,132
Staff and trainee expenses	8,858	-	8,858	6,324
Office supplies, printing and postage	8,868	-	8,868	10,033
Bank charges	887	-	887	991
Travel expenses and staff parking	6,952	-	6,952	5,947
Office and workshop rent	24,191	-	24,191	30,027
Telephone	4,077	-	4,077	4,619
Insurance	11,680	-	11,680	23,894
Maintenance and repairs	2,682	-	2,682	3,385
Sundry expenses	5,493	-	5,493	5,589
Bad debts	-	-	-	1,736
legal fees	1,260	-	1,260	-
Blackpool trip expenditure	590	-	590	-
Darren Court expenditure	-	2,087	2,087	-
	<u>695,597</u>	<u>2,087</u>	<u>697,684</u>	<u>719,048</u>
Share of support and governance costs (see note)				
Governance	7,200	-	7,200	7,200
	<u>702,797</u>	<u>2,087</u>	<u>704,884</u>	<u>726,248</u>
Analysis by fund				
Unrestricted funds - general	702,207	2,087	704,294	726,248
Restricted funds	590	-	590	-
	<u>702,797</u>	<u>2,087</u>	<u>704,884</u>	<u>726,248</u>

5 Net movement in funds

2025
£ **2024**
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	7,200	7,200
Depreciation of owned tangible fixed assets	2,849	2,583
	<u>7,200</u>	<u>7,200</u>
	<u>2,849</u>	<u>2,583</u>

6 Trustees

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

COMMUNITY CARE OPTIONS

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

7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Supported Living	23	23
Management	4	4
Total	27	27

Employment costs

	2025 £	2024 £
Wages and salaries	576,907	565,178
Social security costs	27,880	44,695
Other pension costs	9,216	9,915
	614,003	619,788

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Tangible fixed assets

	Fixtures and fittings £	Computer software/equip ment £	Total £
Cost			
At 1 April 2024	939	47,804	48,743
Additions	-	1,050	1,050
At 31 March 2025	939	48,854	49,793
Depreciation and impairment			
At 1 April 2024	939	40,651	41,590
Depreciation charged in the year	-	2,849	2,849
At 31 March 2025	939	43,500	44,439
Carrying amount			
At 31 March 2025	-	5,354	5,354
At 31 March 2024	-	7,152	7,152

COMMUNITY CARE OPTIONS

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

10 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	59,815	90,875
Other debtors	16,085	7,143
Prepayments and accrued income	9,108	8,754
	<u>85,008</u>	<u>106,772</u>

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	10,486	9,996
Trade creditors	2,361	2,963
Other creditors	2,082	2,338
Accruals and deferred income	12,663	13,594
	<u>27,592</u>	<u>28,891</u>

12 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	9,216	9,915
	<u>9,216</u>	<u>9,915</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
	2,374	300	(590)	2,084
	<u>2,374</u>	<u>300</u>	<u>(590)</u>	<u>2,084</u>
Previous year:				
	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
	2,374	-	-	2,374
	<u>2,374</u>	<u>-</u>	<u>-</u>	<u>2,374</u>

COMMUNITY CARE OPTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Designated funds	19,482	3,091	(2,087)	-	20,486
General funds	425,475	702,014	(702,207)	-	425,282
	<u>444,957</u>	<u>705,105</u>	<u>(704,294)</u>	<u>-</u>	<u>445,768</u>
	<u><u>444,957</u></u>	<u><u>705,105</u></u>	<u><u>(704,294)</u></u>	<u><u>-</u></u>	<u><u>445,768</u></u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Designated funds	20,299	-	-	(817)	19,482
General funds	432,181	718,725	(726,248)	817	425,475
	<u>452,480</u>	<u>718,725</u>	<u>(726,248)</u>	<u>-</u>	<u>444,957</u>
	<u><u>452,480</u></u>	<u><u>718,725</u></u>	<u><u>(726,248)</u></u>	<u><u>-</u></u>	<u><u>444,957</u></u>

15 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2025:			
Tangible assets	5,354	-	5,354
Current assets/(liabilities)	440,414	2,084	442,498
	<u>445,768</u>	<u>2,084</u>	<u>447,852</u>
	<u><u>445,768</u></u>	<u><u>2,084</u></u>	<u><u>447,852</u></u>
	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	7,152	-	7,152
Current assets/(liabilities)	437,805	2,374	440,179
	<u>444,957</u>	<u>2,374</u>	<u>447,331</u>
	<u><u>444,957</u></u>	<u><u>2,374</u></u>	<u><u>447,331</u></u>

COMMUNITY CARE OPTIONS

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

16 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	-	25,490

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

18 Indemnity insurance

The charity has not purchased insurance for the trustees and officers of the charity against liability arising for wrongful acts in relation to the charity in the current year. The cost of this insurance amounted to £nil (2024 - £4,352).

19 Control

There is no ultimate controlling party.

20 Cash generated from/(absorbed by) operations

	2025 £	2024 £
Surplus/(deficit) for the year	521	(7,523)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	2,849	2,583
Movements in working capital:		
Decrease in debtors	21,763	6,639
(Decrease) in creditors	(1,299)	(2,618)
Cash generated from/(absorbed by) operations	<u>23,834</u>	<u>(919)</u>

21 Analysis of changes in net funds

The charity had no material debt during the year.