


Company Number 02642512
Registered in England & Wales

Charity Number 1013819

COMMUNITY CARE OPTIONS

Trustees' Report and Financial Statements
For the year ended 31 March 2017

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COMMUNITY CARE OPTIONS

Trustees' Report and Financial Statements For the year ended 31 March 2017

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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 2017

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 2017. 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 throughout the year and since the year end are listed below:

Mrs I A Seddon	Chair of the trustees
Mr R H Bradley	
Mr J E Brunt	
Mrs J Hutchinson	<i>(Resigned 30 January 2017)</i>
Mr B Kenny	<i>(Resigned 24 April 2017)</i>
Miss M Lea	<i>(Resigned 19 May 2017)</i>
Dr B Iddon	

Company Secretary / Chief Executive	Mr R Bates
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Registered office of charity:	1 – 3 The Courtyard Calvin Street Bolton BL1 8PB Telephone 01204 360220
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Administration centre:	1 – 3 The Courtyard Calvin Street Bolton BL1 8PB
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Bankers:	Co-operative Bank 19 Knowsley Street Bolton BL1 2AS
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Independent examiner:	Mike Garrett FCA Kay Johnson Gee LLP 1 City Road East Manchester M15 4PN
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Solicitors:	Fieldings Porter Silverwell House Silverwell Street Bolton BL1 1PT
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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 2017**

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 five 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. Bolton Borough Council may appoint a person to be a nominated member of the Council provided that there is only one such member, or two if the total number of Council members is nine, at any one time.

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 board still has two of the founder members who became Trustees in 1991. The founder members set the strategic vision and criteria for the charity's purpose which have remained the same throughout the twenty two 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.

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 2017

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.

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 to any issues of concern.

Achievements and Performance

Supported Living Services

Darren Court remains fully occupied and all service users have had a good year. One service user moved to another service after 5 years with us and was replaced by a new referral who has settled in well. Comco receives a small amount of funding via Housing Benefits for the Intensive Housing Support we provide, such as help with finances, environment management, neighbour issues and safeguarding.

Outreach has grown from 36 service-users to 38 by 31st March 2017. The number of support hours has expanded by 45, to 415 per week. Some service-users were lost for a variety of reasons such as hospitalisation and 3 people died. Another made such good progress she no longer needed support. Others preferred a different kind of support, whereby they just have one individual on a Personal Assistant basis. Comco could provide this if any staff volunteer to work in this kind of role and it has been discussed at Workers' Committee.

Another issue for Service-Users and families is cost. Support charges have risen in line with the local Council's ceiling for Direct Payments in the last year. This has helped to meet the additional staff costs such as Pensions and the Living Wage, but the cost to Service-Users can be a problem, especially if they self-fund. We therefore plan to look at ways we can help families such as introducing budget limits for mileage and activities.

Managers have worked hard to improve efficiency of rotas and reduce travel time in between visits, though this is always difficult balancing rotas to meet the individual needs and preferences of service-users.

We have added a regular Coffee Social at Darren Court, a Football Group and a Live Music Group to our regular activities. We have also introduced an Activity Room at Head Office, partly in response to families' concerns about costs. Here Outreach Service-Users can have free refreshments, watch DVDs, listen to music and use the Internet under supervision. The art and craft group continues to be popular with imaginative projects every week.

Shopmobility

The last year has needed significant changes to how it operates, because grant funding from the local authority is under pressure from government cuts and was reduced. In order to work within budget, staff hours were reduced and after 21 years of a free service, we had to start charging for each booking. Every effort to obtain volunteers has been made but unfortunately with little success.

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 2017

Comco Skills Training Centre

Lottery

2016-2017 was the 2nd year of our new Big Lottery 3 year project, with the focus to provide training, volunteering opportunities and opportunities for adults to mentor those learners who we engage with, that have mental health issues or learning difficulties. With the aim to progress learners into further training, education, work experience, volunteering, employment, and other opportunities and to build their skills, confidence, motivation and overall social well-being. We over achieved on all our targets - 98% said their confidence had improved and they had improved their social well-being by; attending; coming on time; achieving qualifications. The volunteers who gave their time to us said they felt valued, understood and proud to be part of Comco.

Neighbourhood Learning in Deprived Communities

This will be the last year of Bolton Council's (NLDC) Fund which we have been successful in bidding for funding for 5 years. Each year we have over achieved all our outcomes and this year being no exception, our Diversity project helped 120 disadvantaged adults. A final award ceremony was held in July and all our team went along with 2 volunteers. At the event we won an award for 'Overall Best Project Award for our success and the number of adults we have helped over the years, along with a reward of £6,000 for future development.

Staff achievements

All staff completed an update training course run by Bolton College 'Adults at Risk Safeguarding Training' a new employee (previous volunteer) achieved his OFQUAL Level 3 Award in Education and Training (QCF) in June.

Volunteer achievements

For the last 5 years we have nominated 5 learners who have gone on to win Community Learning Awards, with 3 going into employment. This year a trainee and now a volunteer, has won; changing his life around through attending our centre. He received his award at Bolton College in July but at the NLDC awards event he stood up and thanked all at Comco.

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, to providing mobility scooters for shopping trips free of charge, to over 370 elderly and disabled people.

The lottery funded training courses assisted people in seeking employment and improving their skills.

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 trustees/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 twelve months unrestricted operating costs and is constantly under review. Free reserves as at 31 March 2017 were £637,589 (£671,499 at 31 March 2016). This is slightly below the target of approximately £695,000 which has been based on the expenditure levels incurred in the year to 31 March 2017. The trustees will take steps in future periods to maintain free reserves at or above the target level.

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 2017

Designated Reserves

The trustees have designated funds £14,554 towards the sustainability of Darren Court.

Principal funding sources, activities and results

Income for 2017 amounted to £767,439 (2016 - £755,736) and included the following:

Supported Living - Direct payments¹ income was £500,163 (2016 - £450,797), and other income came to £15,314 (2016 - £11,667).

A payment of £63,237 (2016 - £61,474 for intensive housing management for services users who live in properties of one Housing Association. The payment was funded through Housing Benefit.

Bolton Shopmobility received £22,927 (2016 - £26,973) from a Local Authority grant towards the operating cost of the service. Donations from members who use the service was £1,030 (2016 - £2,766) and the Short Term Wheelchair Hire, service raised £1,271 (2016 - £1,315) other general donations amounted to £210 (2016 - £800).

Equipment sales came to £670 (2016 - £1,681) and customer repairs was £13,114 (2016 - £9,825). Both equipment and repairs figures are gross before the cost of stock and parts are taken into account.

The Big Lottery grant, was £125,760 (2016 - £129,225) which was to support the Skills Training Centre. In addition to the Lottery grant the training centre also received £18,626 (2016 - £7,896) for additional training, from NLDC (neighbourhood Learning for Deprived Communities). A contribution towards the running costs of £Nil (2016 - £48,996) was received from Impact.

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 £2,650 (2014 - £2,650) for the year.

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 2017

Plans for Future Periods

Supported Living Services

Priorities for 2017-18

We will complete a Parent and Carer Survey and look at ways of helping keep costs down for Outreach Service-Users and their families.

We will hold information days to help Service-Users access available activities in Bolton. We will maintain high standards of care through our Governance System and Training and Audit plans. We will apply to join the new Learning Disability Greater Manchester Framework and continue to seek opportunities in Supported Living.

Shopmobility

There are many other Shopmobilities under threat of closing due to lack of funding. Bolton Shopmobility is under the same pressure. New ways of seeking funding will be a priority, along with further attempts to secure volunteers to work with the manager.

Comco Skills Training Centre

We are now 6 months into Year 3 of our Lottery funding, and we have been successful in getting a grant from 'Peoples Postcode Lottery Trust' for £18,424 for 1 year from August 2017, which will hopefully help with sustainability.

Stage 1 Lottery Reaching Communities bid for a further 3 years, however this has been unsuccessful but with the feedback received it is possible to submit again. Numerous other bids have been sent out to funders.

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 2017

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 LLP to undertake the Independent Examination.

The Trustees report was approved on 18 October 2017 and was signed on behalf of the Trustees by:

Mrs I Seddon
Chair of trustees



INDEPENDENT EXAMINER'S REPORT

To the Trustees of Community Care Options
For the year ended 31 March 2017

I report on the accounts of the company for the year ended 31 March 2017 which are set out on pages 9 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charities gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- i. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- ii. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



Michael Garrett FCA
For and on behalf of
Kay Johnson Gee LLP
1 City Road East
Manchester
M15 4PN

18 October 2017

COMMUNITY CARE OPTIONS

Statement of Financial Activities (including an Income and Expenditure Account)
For the year ended 31 March 2017

	Note	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Total Funds 2016 £
INCOME					
<i>Donations and legacies</i>					
- Donations	3	1,240	-	1,240	3,566
<i>Other trading activities</i>		5,117	-	5,117	1,315
<i>Income from charitable activities</i>					
- Supported Living	4	578,714	-	578,714	523,938
- Shopmobility	4	37,982	-	37,982	40,800
- Big Lottery Fund	4	7,028	118,732	125,760	129,225
- Job Centre Impact	4	-	-	-	48,996
- Carousel	4	6,761	-	6,761	655
- Future Steps	4	11,865	-	11,865	7,241
Total Income and endowments		648,707	118,732	767,439	755,736
EXPENDITURE					
<i>Expenditure on charitable activities</i>					
- Supported Living	5	607,061	-	607,061	610,396
- Shopmobility	5	21,915	-	21,915	55,054
- Big Lottery Fund	5	-	132,018	132,018	118,732
- Job Centre Impact	5	72	-	72	49,018
- Carousel	4	476	-	476	615
- Future Steps	5	35,896	-	35,896	7,286
- Head office	5	17,369	-	17,369	17,643
- Governance costs	5	11,775	-	11,775	13,005
Total Expenditure		694,564	132,018	826,582	871,749
Net Income/(expenditure) and net movement in funds	6	(45,857)	(13,286)	(59,143)	(116,013)
Transfers between funds	12	(13,286)	13,286	-	-
Total funds brought forward		713,990	2,374	716,364	832,377
Total funds carried forward	14	654,847	2,374	657,221	716,364

COMMUNITY CARE OPTIONS

Balance Sheet
As at 31 March 2017

Company number: 02642512
Charity number: 1013819

	Note	2017 £	2016 £
Fixed assets			
Tangible assets	9	2,704	3,873
Current assets			
Debtors	10	84,990	76,981
Cash at bank and in hand		607,727	670,759
		692,717	747,740
Creditors: amounts falling due within one year	11	(38,200)	(35,249)
Net current assets		654,517	712,491
Net assets		657,221	716,364
Represented by:			
Unrestricted income funds			
- General funds	12	640,293	675,372
- Designated funds	12	14,554	38,618
Total unrestricted funds		654,847	713,990
Restricted income funds	13	2,374	2,374
Total charity funds		657,221	716,364

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 2017 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 19 to 20 were approved by the Board of Trustees on and signed on its behalf by:



Mrs I Seddon
Chair of trustees

18 October 2017

COMMUNITY CARE OPTIONS

Statement of Cash Flows For the year ended 31 March 2017

	2017 £	2016 £
Cash flow from operating activities	(62,524)	(128,300)
Cash flow from investing activities		
- Interest received	-	-
- Payments to acquire tangible fixed assets	(508)	(3,300)
Increase (decrease) in cash and cash equivalents	(63,032)	(131,600)
Cash and cash equivalents at 1 April 2015	670,759	802,359
Cash and cash equivalents at 31 March 2016	607,727	670,759
Cash and cash equivalents consists of:		
Cash at bank and in hand	607,727	670,759
Reconciliation of net Income (expenditure) to net cash flow from operating activities	2017 £	2016 £
Net income (expenditure) for year	(59,143)	(116,013)
Depreciation	1,677	1,944
Investment income	-	-
Decrease in stocks	-	-
(Increase) decrease in debtors	(8,009)	(196)
Decrease in creditors	2,951	(14,035)
Net cash flow from operating activities	(62,524)	(128,300)

COMMUNITY CARE OPTIONS

Notes to the financial statements
For the year ended 31 March 2017

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:

Shopmobility scooters	33.33% Straight line
Fixtures & equipment	25% Straight line
Computer equipment	33.33% Straight line
Motor vehicles	50% Straight line

iii. 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.

COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)
For the year ended 31 March 2017

iv. 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.

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.

v. 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.

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.

COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)
For the year ended 31 March 2017

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 2017

3	Donations	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
	Shopmobility	1,240	-	1,240	3,566
		1,240	-	1,240	3,566
4	Income from charitable activities	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
	<i>Supported Living</i>				
	Outreach Health	2,001	-	2,001	208,433
	Outreach Direct Payments	255,502	-	255,502	-
	Your life your way	242,660	-	242,660	242,364
	Housing benefits	63,237	-	63,237	61,474
	Sundry income	15,314	-	15,314	11,667
		578,714	-	578,714	523,938
	<i>Shopmobility and Workshop</i>				
	Bolton Council	22,927	-	22,927	26,973
	Horizon sales	670	-	670	1,681
	Workshop repairs	13,114	-	13,114	9,825
	Sundry income	1,271	-	1,271	2,321
		37,982	-	37,982	40,800
	<i>Big Lottery</i>				
	The Big Lottery Fund	7,028	118,732	125,760	129,225
	<i>Training Centre</i>				
	Carousel	6,761	-	6,761	655
	<i>Job Centre Impact</i>				
	Training Centre - running costs	-	-	-	48,996
	<i>Future Steps</i>				
	Stepping Stones Training Centre - running costs	11,865	-	11,865	7,241
	Total Income from charitable activities	642,350	118,732	761,082	755,736

COMMUNITY CARE OPTIONS

Notes to the Financial Statements (continued)
For the year ended 31 March 2017

											2016	2017	Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total			
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COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)
For the year ended 31 March 2017

6	Net income (expenditure) and net movement in funds	2017	2016
		£	£
	Net incoming (expenditure) is stated after charging:		
	Independent examiner's remuneration	9,600	10,830
	Depreciation	1,677	1,944
	Operating leases	40,412	57,329

7 Taxation

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

8	Staff costs	2017	2016
		£	£
	Wages and salaries	618,517	613,365
	Social security costs	45,344	45,344
	Pension costs	2,715	2,696
		666,576	661,405

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

	2017	2016
	Number	Number
Supported Living	25	21
Shopmobility	5	6
Training Centre	6	7
Management	9	6
	45	40

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.

COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)
For the year ended 31 March 2017

9	Tangible fixed assets	Shopmobility Scooters £	Motor Vehicles £	Fixtures & equipment £	Computer equipment £	Total £
	Cost					
	At 1 April 2016	2,416	12,635	1,156	35,026	51,233
	Additions	-	-	-	508	508
	Disposals	-	-	-	-	-
	At 31 March 2017	2,416	12,635	1,156	35,534	51,741
	Depreciation					
	At 1 April 2016	2,416	11,854	1,156	31,934	47,360
	Depreciation	-	625	-	1,052	1,677
	Disposals	-	-	-	-	-
	At 31 March 2017	2,416	12,479	1,156	32,986	49,037
	Net book values					
	At 31 March 2017	-	156	-	2,548	2,704
	At 1 April 2016	-	781	-	3,092	3,873

10	Debtors	2017 £	2016 £
	Trade debtors	75,610	69,931
	Other debtors	2,440	389
	Prepayments and accrued income	6,940	6,661
		84,990	76,981

11	Creditors: amounts falling due within one year	2017 £	2016 £
	Trade creditors	133	(144)
	Taxation and social security	10,304	11,366
	Other creditors	929	(411)
	Accruals	26,834	24,438
		38,200	35,249

COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)
For the year ended 31 March 2017

12	Unrestricted funds	Balance at 1 April 2016	Incoming resources	Resources expended	Transfers	Balance at 31 March 2017
	Designated funds	£	£	£	£	£
	Supported living fund	28,283	-	-	(28,283)	-
	Darren Court	10,335			4,219	14,554
		38,618	-	-	(24,064)	14,554
	General funds	675,372	648,707	(694,564)	10,778	640,293
		713,990	648,707	(694,564)	(13,286)	654,847

13	Restricted funds	Balance at 1 April 2016	Incoming resources	Resources expended	Transfers	Balance at 31 March 2017
		£	£	£	£	£
	Residents fund (i)	2,374	-	-	-	2,374
	Big Lottery Fund Grant (ii)	-	118,732	(132,018)	13,286	-
		2,374	118,732	(132,018)	13,286	2,374

(i) Funds to be used towards Residents activities.

(ii) Funds to be used solely for additional benefits for the trainees.

14	Analysis of net assets	Unrestricted Funds		Restricted Funds	Total 2017	Total 2016
		General	Designated			
		£	£	£	£	£
	Fixed assets	2,704	-	-	2,704	3,873
	Current assets	675,789	14,554	2,374	692,717	747,740
	Current liabilities	(38,200)	-	-	(38,200)	(35,249)
	Net assets at 31 March 2017	640,293	14,554	2,374	657,221	716,364

COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)
For the year ended 31 March 2017

15 Commitments under operating leases

At 31 March 2017 the company had aggregate annual commitments under non-cancellable operating leases as set out below:

	2017	2016
	£	£
Operating leases which expire:		
<i>Within 1 year</i>		
Vehicle rental	-	-
Land and buildings	22,050	14,457
	<hr/>	<hr/>
<i>In 2 to 5 years</i>		
Vehicle rental	-	-
Land and buildings	-	-
Other	-	-
	<hr/>	<hr/>

16 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 £2,441 (2016: £2,650).

17 Control

There is no ultimate controlling party.