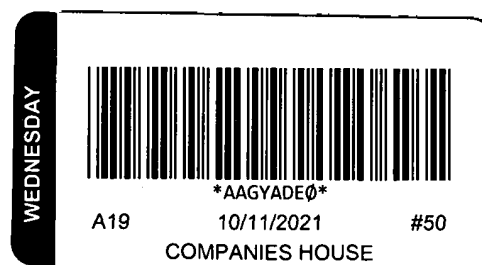


Company Number 02642512
Registered in England & Wales

Charity Number 1013819

COMMUNITY CARE OPTIONS

Trustees' Report and Financial Statements
For the year ended 31 March 2021



COMMUNITY CARE OPTIONS

Trustees' Report and Financial Statements
For the year ended 31 March 2021

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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 2021

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 2021. 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 I A Seddon
Mr R H Bradley
Mrs M Connell
Mr A Connell
Mr J Batigan
Mr A J Crawshaw

Chair of the trustees (*Resigned 27 July 2021*)
(*Resigned 7 October 2020*)

(*Resigned 31 August 2020*)
(*Resigned 9 December 2020*)

Company Secretary / Chief Executive

Mr R Bates

Registered office of charity:

1 – 3 The Courtyard
Calvin Street
Bolton
BL1 8PB
Telephone 01204 360220

Administration centre:

1 – 3 The Courtyard
Calvin Street
Bolton
BL1 8PB

Bankers:

Co-operative Bank
19 Knowsley Street
Bolton
BL1 2AS

Independent examiner:

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

Solicitors:

Fieldings Porter
Silverwell House
Silverwell Street
Bolton
BL1 1PT

COMMUNITY CARE OPTIONS

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of part 8 of the Charities Act 2011.
For the year ended 31 March 2021

Structure, Governance and Management

Governing Document

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

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

Appointment of Trustees

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

Trustee Induction and training

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

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

Organisation

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

Risk management

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

Objectives and Activities

The Objects of the Charity are:

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

Principal activities and main objectives

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

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

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

COMMUNITY CARE OPTIONS

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of part 8 of the Charities Act 2011.
For the year ended 31 March 2021

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

2020 / 2021 has been a very difficult year due to the pandemic, with at least 35 percent of outreach service users cancelling at the start of April 2020. This was slightly offset by two members of staff leaving because of health issues, and one person leaving to take up a new post.

With the exception of one member of staff all other present staff had received their vaccine as have most of our service users. Two members of staff did have Covid 19 prior to this, with one suffering from long covid lasting three months, but now fully recovered.

Due to the drop in service user numbers seven support workers were put on furlough for a few months. Towards the end of the year we had some of the cancelled visits returning to our service, plus new referrals, so gradually the demand for care and support started to increase.

Due to the general problems with recruiting staff into social care, Community Care Options found it difficult to recruit new support workers to cope with the new referrals at the end of the year and has, as a result, has been unable to meet the new services required, so therefore regrettably we had to turn down some of the new referrals. On March 31st two further senior staff left our service after many years of service, one retired and the other took up a new post, after twenty-seven years as a manager, wishing to return to full time mental health nursing.

Darren Court

Darren Court has remained fully occupied throughout the year with six people living there, and the services were basically unaffected by the pandemic other than having to stay in their home.

Outreach

As highlighted above, this was the service that was badly affected by the pandemic, but throughout the difficult year we have been able to meet the needs of the people continuing to receive their care and support from us.

Shopmobility

Shopmobility had to close at the end of March 2020 due to the premises being unsuitable for social distancing. Also due to our Local Authority grant coming to an end staff were given ninety days redundancy notice to end on June 30th. As a result Shopmobility is not likely to reopen in 2021.

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.

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 2021

The target set by the Trustees relates to six months unrestricted operating costs and is constantly under review. Free reserves as at 31 March 2021 were £408,687 (£474,666 at 31 March 2020). This is above the target of approximately £350,000 which has been based on expenditure levels incurred in the year to 31st March 2021. 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 £17,976 (2020 - £14,450) towards the sustainability of Darren Court.

Principal funding sources, activities and results

Income for 2021 amounted to £627,494 (2020 - £740,361) and included the following:

Supported Living - Direct payments income was £531,055 (2020 - £657,231).

A payment of £60,196 (2020 - £53,007) 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 £5,395 (2020 - £21,578) from a Local Authority grant towards the operating cost of the service.

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 £1,927 (2019 - £2,650) for the year.

Plans for Future Periods

Community Care Options will celebrate a 30 years milestone on September 3rd 2021 and look forward to our next 30 years of service.

Supported Living services

The 2021 / 2022 year started with a complete restructuring of the service, with an internal appointment for the senior manager post, after the Director of Operations left, and a new member of staff appointed as the financial administrator, replacing the member of staff who retired. As a result of the restructure, extra management support is now provided by the CEO's office with the executive assistant more involved in monitoring the service with a view to reducing our costs to strengthen our reserves after a number of years resulting in a loss each year. This has been due to the general under funding of social care.

Our ongoing recruitment policy is aiming to increase the number of support workers in order to accept all new referrals and to tender for services both within the Bolton area and surrounding Authorities. This plan will be a longer-term approach to developing our service base.

Most services that are subject to the tendering process now require the service provider to secure property for the person requiring support. In order for Community Care Options to be in a position to provide this our CEO plans to meet with Housing Associations' to make available social housing for people with disabilities and mental health issues.

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 2021

Trustees' responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

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

Statutory compliance

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

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

Independent examiner

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

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



A Connell
Trustee Director

Date: 2/11/21

INDEPENDENT EXAMINER'S REPORT

To the Trustees of Community Care Options
For the year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Community Care Options ('the charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

Responsibilities and basis of report

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

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

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

Independent examiner's statement

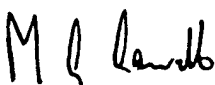
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

Use of my report

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



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

Date :2 November 2021

COMMUNITY CARE OPTIONS

Statement of Financial Activities (including an Income and Expenditure Account)
For the year ended 31 March 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
INCOME					
<i>Donations and legacies</i>					
- Donations	3	1,062	-	1,062	2,310
<i>Income from charitable activities</i>					
- Supported Living	4	591,401	-	591,401	710,538
- Shopmobility	4	5,395	-	5,395	27,513
<i>Other income</i>					
- Supported Living	5	29,636	-	29,636	-
Total income and endowments		627,494	-	627,494	740,361
EXPENDITURE					
<i>Expenditure on charitable activities</i>					
- Supported Living	7	670,888	-	670,888	726,267
- Shopmobility	7	14,478	-	14,478	31,445
- Big Lottery Fund	7	-	-	-	-
- Head office	7	(377)	-	(377)	7,218
- Governance costs	7	6,300	-	6,300	7,600
Total Expenditure		691,289	-	691,289	772,530
Net income/(expenditure) and net movement in funds	8	(63,795)	-	(63,795)	(32,169)
Transfers between funds	14	(467)	467	-	-
Total funds brought forward		490,925	1,907	492,832	525,001
Total funds carried forward	16	426,663	2,374	429,037	492,832

COMMUNITY CARE OPTIONS

Balance Sheet
As at 31 March 2021

Company number: 02642512
Charity number: 1013819

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	1,818	1,809
Current assets			
Debtors	12	109,035	102,357
Cash at bank and in hand		349,202	422,530
		458,237	524,887
Creditors: amounts falling due within one year	13	(31,018)	(33,864)
Net current assets		427,219	491,023
Net assets		429,037	492,832
Represented by:			
Unrestricted income funds			
- General funds	14	408,687	476,475
- Designated funds	14	17,976	14,450
Total unrestricted funds		426,663	490,925
Restricted income funds	15	2,374	1,907
Total charity funds		429,037	492,832

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 2021 and of its net income for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

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

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



A Connell
Trustee Director

Date: 2/11/21

COMMUNITY CARE OPTIONS

Statement of Cash Flows

For the year ended 31 March 2021

	2021 £	2020 £
Cash flow from operating activities	(72,392)	15,417
Cash flow from investing activities		
- Payments to acquire tangible fixed assets	(936)	(798)
Increase (decrease) in cash and cash equivalents	(73,328)	14,619
Cash and cash equivalents at 1 April 2020	422,530	407,911
Cash and cash equivalents at 31 March 2021	349,202	422,530
Cash and cash equivalents consists of:		
Cash at bank and in hand	349,202	422,530
Reconciliation of net income (expenditure) to net cash flow from operating activities	2021 £	2020 £
Net Income (expenditure) for year	(63,795)	(32,169)
Depreciation	927	799
Decrease (increase) in debtors	(6,678)	42,761
Increase (decrease) in creditors	(2,846)	4,026
Net cash flow from operating activities	(72,392)	15,417

COMMUNITY CARE OPTIONS

Notes to the financial statements
For the year ended 31 March 2021

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 software	50% Straight line
Computer equipment	25% Straight line
Motor vehicles	50% 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 2021

iv. Expenditure

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

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

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

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

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

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

v. Debtors and creditors receivable/payable within one year

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

vi. Taxation

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

vii. Operating leases

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

viii. Financial instruments

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

ix. Fund accounting

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

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

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

x. Going concern

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

COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)
For the year ended 31 March 2021

3	Donations	Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		2021	2021	2021	2020
		£	£	£	£
	Donations	1,062	-	1,062	2,310
		1,062	-	1,062	2,310
4	Income from charitable activities	Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		2021	2021	2021	2020
		£	£	£	£
	<i>Supported Living</i>				
	Outreach Direct Payments	230,298	-	230,298	363,296
	Your life your way	300,757	-	300,757	293,935
	Housing benefits	60,196	-	60,196	53,007
	Sundry income	150	-	150	300
		591,401	-	591,401	710,538
	<i>Shopmobility and Workshop</i>				
	Bolton Council	5,395	-	5,395	21,578
	Hire charges	-	-	-	5,588
	Sundry income	-	-	-	347
		5,395	-	5,395	27,513
	Total income from charitable activities	596,796	-	596,796	738,051
5	Other income	Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		2021	2021	2021	2020
		£	£	£	£
	<i>Supported Living</i>				
	Coronavirus job retention scheme	20,598	-	20,598	-
	Bolton Council coronavirus grants	9,038	-	9,038	-
		29,636	-	29,636	-
6	Support and governance costs				
	Support costs, which are principally the Head Office administrative expenses are apportioned to the activities of the Charity as set out in note 6. Governance costs are separately recorded on the Statement of Financial Activities as any apportionment is considered meaningless.				

COMMUNITY CARE OPTIONS

Notes to the Financial Statements (continued)
For the year ended 31 March 2021

7 Total resources expended						
		2021 Total £	2020 Total £			
				Governance £	Head office £	Supported Living £
Basis of allocation						
Costs directly allocated to activities						
Wages and salaries	Direct	518,145	602,837	-	-	512,850
Employment related costs	Direct	26,718	1,600	-	-	18,000
Personnel services	Direct	2,356	4,854	-	-	2,356
Staff and trainee expenses	Direct	1,275	2,290	-	-	1,275
Consumables	Direct	296	2,351	-	-	296
Office supplies, printing and postage	Direct	6,546	6,061	-	-	6,546
Publicity costs	Direct	-	134	-	-	-
Bank charges	Direct	885	940	-	141	744
Legal and professional fees	Direct	2,702	1,268	-	-	2,702
Audit and accountancy fees	Direct	6,300	7,600	6,300	-	-
Travel expenses and staff parking	Direct	4,475	3,330	-	-	4,475
Office and workshop rent	Direct	27,456	35,363	-	-	27,456
Telephone	Direct	7,085	7,615	-	-	6,620
Insurance	Direct	21,446	24,246	-	-	21,446
Maintenance and repairs	Direct	3,314	5,947	-	-	3,314
Furniture and equipment costs	Direct	296	129	-	150	146
Sundry expenses	Direct	1,509	2,353	-	-	1,509
Equipment depreciation	Direct	927	799	-	-	927
Bad debts	Direct	226	2,642	-	-	226
Head office recharges		-	-	-	(60,000)	60,000
Support costs allocated to activities						
Wages and salaries	Staff time	59,332	60,171	-	59,332	-
		691,289	772,530	6,300	(377)	670,888

COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)
For the year ended 31 March 2021

8	Net income (expenditure) and net movement in funds	2021	2020
		£	£
	Net incoming (expenditure) is stated after charging:		
	Independent examiner's remuneration	6,300	7,200
	Depreciation	927	799
	Operating leases	27,456	35,363

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

10	Staff costs	2021	2020
		£	£
	Wages and salaries	527,561	606,529
	Social security costs	40,278	45,917
	Pension costs	9,638	10,562
		577,477	663,008

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

	2021	2020
	Number	Number
Supported Living	23	26
Shopmobility	1	4
Management	7	7
	31	37

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

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

11	Tangible fixed assets	Shopmobility Scooters	Motor Vehicles	Fixtures & equipment	Computer equipment	Total
		£	£	£	£	£
	Cost					
	At 1 April 2020	2,416	12,635	1,156	36,600	52,807
	Additions	-	-	-	936	936
	Disposals	-	-	-	-	-
	At 31 March 2021	2,416	12,635	1,156	37,536	53,743
	Depreciation					
	At 1 April 2020	2,416	12,635	1,156	34,791	50,998
	Depreciation	-	-	-	927	927
	Disposals	-	-	-	-	-
	At 31 March 2021	2,416	12,635	1,156	35,718	51,925
	Net book values					
	At 31 March 2021	-	-	-	1,818	1,818
	At 1 April 2020	-	-	-	1,809	1,809

COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)
For the year ended 31 March 2021

12 Debtors		2021	2020
		£	£
Trade debtors		87,672	84,458
Other debtors		15,399	11,413
Prepayments and accrued income		5,964	6,486
		109,035	102,357

13 Creditors: amounts falling due within one year		2021	2020
		£	£
Trade creditors		295	157
Taxation and social security		9,263	10,128
Other creditors		7,249	2,539
Accruals		14,211	21,040
		31,018	33,864

14 Unrestricted funds	Balance at				Balance at
	1 April	Incoming	Resources		31 March
	2020	resources	expended	Transfers	2021
	£	£	£	£	£
Designated funds					
Darren Court	14,450			3,526	17,976
	14,450	-	-	3,526	17,976
General funds	476,475	627,494	(691,289)	(3,993)	408,687
	490,925	627,494	(691,289)	(467)	426,663

15 Restricted funds	Balance at				Balance at
	1 April	Incoming	Resources		31 March
	2020	resources	expended	Transfers	2021
	£	£	£	£	£
Residents fund (i)	1,907	-	-	467	2,374
	1,907	-	-	467	2,374

(i) Funds to be used towards Residents activities.

COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)
For the year ended 31 March 2021

16 Analysis of net assets	Unrestricted Funds		Restricted	Total	Total
	General	Designated	Funds	2021	2020
	£	£	£	£	£
Fixed assets	1,818	-	-	1,818	1,809
Current assets	437,887	17,976	2,374	458,237	524,887
Current liabilities	(31,018)	-	-	(31,018)	(33,864)
Net assets at 31 March 2021	408,687	17,976	2,374	429,037	492,832

17 Commitments under operating leases

At 31 March 2021 the company had aggregate annual commitments under non-cancellable operating leases as set out below:

	2021	2020
	£	£
Operating leases which expire:		
<i>Within 1 year</i>		
Vehicle rental	-	-
Land and buildings	27,862	22,050

18 Indemnity insurance

The charity has purchased insurance for the trustees and officers of the charity against liability arising for wrongful acts in relation to the charity. The cost of this insurance amounted to £3,517 (2020 - £3,175).

19 Control

There is no ultimate controlling party.