

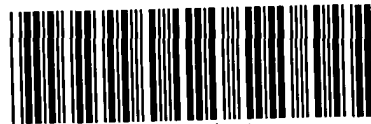
Company Number 02642512
Registered in England & Wales

Charity Number 1013819

COMMUNITY CARE OPTIONS

Trustees' Report and Financial Statements
For the year ended 31 March 2019

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COMMUNITY CARE OPTIONS

Trustees' Report and Financial Statements
For the year ended 31 March 2019

CONTENTS	Page
Trustees' annual report	1
- Reference and Administrative details	1
- Structure, Governance and Management	2
- Objectives and Activities	2
- Achievements and Performance	3
- Public benefit	4
- Financial Review	4
- Plans for Future Periods	5
- Trustees' responsibilities	6
- Statutory compliance	6
- Independent examiner	6
Independent Examiner's report	7
Statement of Financial Activities	8
Balance Sheet	9
Statement of Cash Flows	10
Notes to the financial statements	11

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 2019

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 2019. 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	Chair of the trustees
Mr R H Bradley	
Mr J E Brunt	<i>(Resigned 15 April 2019)</i>
Dr B Iddon	<i>(Resigned 20 August 2019)</i>
Mrs M Connell	
Mr A Connell	
Mr J Batigan	<i>(Appointed 14 February 2019)</i>
Mr A J Crawshaw	<i>(Appointed 20 March 2019)</i>

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 2019

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.

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 2019

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

Clinically, this was an excellent year, with the staff team making good progress with challenging service-users with whom they had struggled previously. There has also been a lot of commendable additional input from nurses and support Workers on improving physical/mental health and getting people more active, via our Community Health Investment Grant.

Development wise, it was more of a steady year with a number of Outreach Service-Users lost, mainly due to changes in circumstances. This was balanced by introduction of 5 new people and a surge in referrals towards the end of the year. Overall, there was an increase of 30 weekly hours. Initial discussions took place with Bolton at home with a view to identifying a group of flats to develop an extension to our service. Currently this is felt to be our best chance of success for expansion.

Investors in People visited and confirmed Comco's continued meeting of standards for the award. The staff team remains very stable and effective. Consultation with workers raised a number of Pay and Conditions issues which will need to be looked at alongside the ongoing efforts to reduce the yearly deficit.

Darren Court

Reviewing Officers from Bolton Council have been under pressure to cut shared hours from supported living properties and they have been scrutinising input at Darren Court. So far, no hours have been cut, but the possibility remains.

One reason why hours have not been cut as yet, is that there have been increased needs for two tenants. One is diagnosed with Dementia. His needs are being well met and the intention is for him to stay at Darren Court as long as this is the case.

The other has been displaying a good deal of challenging behaviour including damage to property, disruption to the local community and threatening to jump of a bridge. He is receiving lots of additional input internally and externally including a recent psychology referral.

All other tenants are progressing well and have been very tolerant of the behaviour of the above individual. Another boiler flood caused damage in the office below, including the computers.

There are plans to erect a large shed for woodwork, art and craft and other activities. The broker representing tenants/families, Your Life Your Way, continue to be inconsistent in their monitoring visits, having missed several months towards the end of the year.

Outreach

Several service-users were lost from the Outreach at the end of the last financial year, and 5 during this one. In total, around 120 hours were lost. Most left due to changing circumstances such as needing residential care or moving away. There was only one who expressed dissatisfaction with the service, though this was not entirely valid, the reason being that the family did not want to pay mileage for transport.

There have been 5 new service-users during the year. Referrals remained steady, though a large number were declined due to visits being too short to be cost effective. There was a surge of new referrals towards the end of the year with several new service-users to commence in April. Overall, hours were slightly increased to 461 per week.

26 of our Outreach Service-Users were involved in activities connected to the Health Promotion Grant, which was a valuable bonus to their regular hours.

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 2019

We continue to support a number of service-users with chaotic lifestyles, requiring a good deal of input on tenancy, neighbour and safeguarding issues.

Two Service-Users who have previously displayed challenging behaviour causing difficulty for staff, have both had much improved years.

Shopmobility

During the year 2018-19 it has been somewhat difficult to maintain the service, as Shopmobility continues to make a loss each year. There have been indications that future local authority funding is being reviewed, and significant changes are likely to be put in place.

Membership continues to be steady, with a slight increase of new members joining. Because the Shopmobility workshop closed at the end of the year, it has been a little more difficult to have a regular service plan, however all scooters and wheelchairs have been serviced to the standard required.

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 six months unrestricted operating costs and is constantly under review. Free reserves as at 31 March 2019 were £503,728 (£587,670 at 31 March 2018). This is above the target of approximately £350,000 which has been based on the expenditure levels incurred in the year to 31 March 2019. 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 £17,089 (2018 - £13,872) towards the sustainability of Darren Court.

Principal funding sources, activities and results

Income for 2019 amounted to £713,632 (2018 - £814,785) and included the following:

Supported Living - Direct payments income was £626,977 (2018 - £556,133), and other income came to £1,197 (2018 - £13,095).

A payment of £55,822 (2018 - £54,794 for Intensive housing management for services users who live in properties of one Housing Association. The payment was funded through Housing Benefit.

COMMUNITY CARE OPTIONS

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of part 8 of the Charities Act 2011.
For the year ended 31 March 2019

Bolton Shopmobility received £21,578 (2018 - £21,578) from a Local Authority grant towards the operating cost of the service. Donations from members who use the service were £100 (2018 - £231) and the Short Term Wheelchair Hire, service raised £860 (2018 - £1,700).

Equipment sales and hire charges came to £6,311 (2018 - £4,441) and customer repairs was £Nil (2018 - £11,184). Both equipment and repairs figures are gross before the cost of stock and parts are taken into account.

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 (2017 - £2,650) for the year.

Plans for Future Periods

Supported Living Services

Service objectives 2019-20

- Meet with Bolton at Home to further discuss group of flats.
- Introduce Comco to new Commissioners LD/Mental Health when these are in post.
- Service-User Reps to be involved in recruitment.
- To follow up on Service-User suggestions from feedback:
 - Shared hours/flexible use of hours
 - Rambles, Football group, playing football
- Evidence structure of supervision/appraisal for Investors in People visit.
- Try recruitment agency for hiring staff.
- Resolve bank account problem for Appointeeships.
- Continue to work with service-users, other agencies on reducing monies owed to Comco.
- To continue to work at reducing yearly deficit (see Development/Cost Effectiveness suggestions) and to work at improving pay and conditions alongside this.

Service Development/Cost Effectiveness Suggestions

- Continue to pursue Group of Flats with Bolton at Home.
- Shed at Darren court to utilise tools currently in storage.
- Continue to look at means of reducing travel time where possible.
- Collection boxes in shops as a fundraiser (staff suggestion)
- Introduce charges for activities which are currently free (Arts & Crafts, Social Nights, coffee mornings). To begin with voluntary donation of £1?
- Seek funding for music project (recent music days were very successful)
- Continue to work at ensuring monies owed to Comco are paid. Consider use of Debt Collection Agency where service-users refuse to pay or ignore warning letters.

Shopmobility

The plan for 2019-20 is to try and raise more awareness about our service, by publicity and we hope to increase the number of volunteers, but there is a significant demand for volunteers amongst all voluntary sector organisations. From early next year 2020, Shopmobility has to seek further funding from other sources, as local authority funding will come to an end and will transfer to another organisation to manage.

The risk of closing has highlighted that the service is very important for many elderly and disabled, not just to hire a scooter or wheelchair, but involves a social aspect to the day, with this in mind the trustee are determined to do everything possible to continue with those services which improve the lives of older people.

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 2019

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

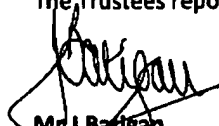
The trustees confirm that the financial statements comply with current statutory requirements, the requirements of the Memorandum and Articles of Association and the requirements of the Charities SORP.

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:



Mr J Batigan
Trustee

5th December 2019

INDEPENDENT EXAMINER'S REPORT

To the Trustees of Community Care Options
For the year ended 31 March 2019

I report to the trustees on my examination of the financial statements of Community Care Options ('the charity') for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

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

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.

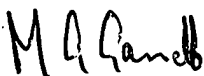
An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance 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

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

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



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

Date: 5th December 2019

COMMUNITY CARE OPTIONS

Statement of Financial Activities (including an Income and Expenditure Account)
For the year ended 31 March 2019

	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
INCOME					
<i>Donations and legacies</i>					
- Donations	3	887	-	887	1,801
<i>Other trading activities</i>		-	-	-	907
<i>Income from charitable activities</i>					
- Supported Living	4	683,996	-	683,996	626,147
- Shopmobility	4	28,749	-	28,749	38,903
- Big Lottery Fund	4	-	-	-	116,036
- Carousel	4	-	-	-	18,424
- Future Steps	4	-	-	-	12,567
Total Income and endowments		713,632	-	713,632	814,785
EXPENDITURE					
<i>Expenditure on charitable activities</i>					
- Supported Living	5	730,777	-	730,777	660,254
- Shopmobility	5	29,807	-	29,807	36,537
- Big Lottery Fund	5	-	4,442	4,442	122,820
- Carousel	5	-	-	-	14,638
- Future Steps	5	-	-	-	6,199
- Head office	5	19,883	-	19,883	19,280
- Governance costs	5	9,000	-	9,000	7,000
Total Expenditure		789,467	4,442	793,909	866,728
Net income/(expenditure) and net movement in funds	6	(75,835)	(4,442)	(80,277)	(51,943)
Transfers between funds	12	(4,442)	4,442	-	-
Total funds brought forward		602,904	2,374	605,278	657,221
Total funds carried forward	14	522,627	2,374	525,001	605,278

COMMUNITY CARE OPTIONS

Balance Sheet
As at 31 March 2019

Company number: 02642512
Charity number: 1013819

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	9	1,810	1,362
Current assets			
Debtors	10	145,118	142,459
Cash at bank and in hand		407,911	500,302
		553,029	642,761
Creditors: amounts falling due within one year	11	(29,838)	(38,845)
Net current assets		523,191	603,916
Net assets		525,001	605,278
Represented by:			
Unrestricted income funds			
- General funds	12	505,538	589,032
- Designated funds	12	17,089	13,872
Total unrestricted funds		522,627	602,904
Restricted income funds	13	2,374	2,374
Total charity funds		525,001	605,278

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 2019 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 8 to 19 were approved by the Board of Trustees on and signed on its behalf by:

Mrs Seddon
Chair of trustees

M. A. Seddon

Date: 5/12/2019

COMMUNITY CARE OPTIONS

Statement of Cash Flows For the year ended 31 March 2019

	2019 £	2018 £
Cash flow from operating activities	(90,292)	(107,425)
Cash flow from investing activities		
- Payments to acquire tangible fixed assets	(2,099)	-
Increase (decrease) in cash and cash equivalents	(92,391)	(107,425)
Cash and cash equivalents at 1 April 2018	500,302	607,727
Cash and cash equivalents at 31 March 2019	407,911	500,302
Cash and cash equivalents consists of:		
Cash at bank and in hand	407,911	500,302
 Reconciliation of net income (expenditure) to net cash flow from operating activities	 2019 £	 2018 £
Net income (expenditure) for year	(80,277)	(51,943)
Depreciation	1,654	1,342
(Increase) decrease in debtors	(2,659)	(57,469)
Decrease in creditors	(9,007)	645
Net cash flow from operating activities	(90,292)	(107,425)

COMMUNITY CARE OPTIONS

Notes to the financial statements
For the year ended 31 March 2019

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

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

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.

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.

COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)
For the year ended 31 March 2019

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

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

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 2019

3	Donations	Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		2019	2019	2019	2018
		£	£	£	£
	Donations	887	-	887	1,801
		887	-	887	1,801
4	Income from charitable activities	Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		2019	2019	2019	2018
		£	£	£	£
	<i>Supported Living</i>				
	Adult services contract (Learning Disabilities)	-	-	-	2,125
	Outreach Direct Payments	333,359	-	333,359	291,854
	Your life your way	293,618	-	293,618	264,279
	Housing benefits	55,822	-	55,822	54,794
	Sundry income	1,197	-	1,197	13,095
		683,996	-	683,996	626,147
	<i>Shopmobility and Workshop</i>				
	Bolton Council	21,578	-	21,578	21,578
	Hire charges	6,311	-	6,311	4,441
	Workshop repairs	-	-	-	11,184
	Sundry income	860	-	860	1,700
		28,749	-	28,749	38,903
	<i>Big Lottery</i>				
	The Big Lottery Fund	-	-	-	116,036
	<i>Training Centre</i>				
	Carousel	-	-	-	18,424
	<i>Future Steps</i>				
	Stepping Stones Training Centre - running costs	-	-	-	12,567
	Total Income from charitable activities	712,745	-	712,745	812,077

COMMUNITY CARE OPTIONS

Notes to the Financial Statements (continued)
For the year ended 31 March 2019

5 Total resources expended

		Supported living £	Shopmobility £	Big Lottery Fund £	Head office £	Governance £	2019 Total £	2018 Total £
Basis of allocation								
Costs directly allocated to activities								
Wages and salaries	Direct	569,632	22,795	1,599	-	-	594,026	636,848
Employment related costs	Direct	4,836	-	-	-	-	4,836	-
Personnel services	Direct	2,321	-	-	-	-	2,321	1,835
Staff and trainee expenses	Direct	8,296	-	-	-	-	8,296	2,969
Consumables	Direct	1,947	110	-	-	-	2,057	7,177
Office supplies, printing and postage	Direct	8,775	148	-	-	-	8,923	7,271
Publicity costs	Direct	170	-	-	-	-	170	245
Training	Direct	141	-	-	-	-	141	4,196
Bank charges	Direct	964	-	900	-	-	1,864	1,126
Legal and professional fees	Direct	8,632	-	-	-	-	8,632	1,291
Audit and accountancy fees	Direct	-	-	-	-	9,000	9,000	7,000
Other fees	Direct	-	220	725	-	-	945	2,205
Travel expenses and staff parking	Direct	9,214	1,420	-	-	-	10,634	17,731
Office and workshop rent	Direct	34,687	-	467	-	-	35,154	41,190
Telephone	Direct	7,592	1,419	191	-	-	9,202	10,603
Heat, light and water	Direct	-	-	-	-	-	-	1,954
Insurance	Direct	17,804	2,192	560	3,483	-	24,039	28,715
Maintenance and repairs	Direct	3,597	1,241	-	-	-	4,838	3,676
Furniture and equipment costs	Direct	133	-	-	-	-	133	4,358
Sundry expenses	Direct	2,176	130	-	-	-	2,306	4,037
Equipment depreciation	Direct	1,941	132	-	-	-	2,073	1,342
Capability study	Direct	-	-	-	-	-	-	15,745
Bad debts	Direct	(81)	-	-	-	-	(81)	-
Head office recharges		48,000	-	-	(48,000)	-	-	-
Support costs allocated to activities								
Wages and salaries	Staff time	-	-	-	64,400	-	64,400	65,214
		730,777	29,807	4,442	19,883	9,000	793,909	866,728

COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)
For the year ended 31 March 2019

6	Net income (expenditure) and net movement in funds	2019	2018
		£	£
	Net incoming (expenditure) is stated after charging:		
	Independent examiner's remuneration	9,000	9,600
	Depreciation	1,654	1,342
	Operating leases	35,154	41,190

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

8	Staff costs	2019	2018
		£	£
	Wages and salaries	607,970	651,606
	Social security costs	46,564	46,564
	Pension costs	3,892	3,892
		658,426	702,062

The average monthly number of employees, analysed by function, were:	2019	2018
	Number	Number
Supported Living	26	25
Shopmobility	4	5
Training Centre	2	6
Management	7	9
	39	45

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.

9	Tangible fixed assets	Shopmobility	Motor	Fixtures &	Computer	
		Scooters	Vehicles	equipment	equipment	Total
		£	£	£	£	£
	Cost					
	At 1 April 2018	2,416	12,635	1,156	35,533	51,740
	Additions	-	-	-	2,099	2,099
	Disposals	-	-	-	(1,830)	(1,830)
	At 31 March 2019	2,416	12,635	1,156	35,802	52,009
	Depreciation					
	At 1 April 2018	2,416	12,635	1,156	34,168	50,375
	Depreciation	-	-	-	1,654	1,654
	Disposals	-	-	-	(1,830)	(1,830)
	At 31 March 2019	2,416	12,635	1,156	33,992	50,199
	Net book values					
	At 31 March 2019	-	-	-	1,810	1,810
	At 1 April 2018	-	-	-	1,365	1,365

COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)
For the year ended 31 March 2019

10 Debtors	2019 £	2018 £
Trade debtors	126,238	124,679
Other debtors	11,985	11,749
Prepayments and accrued income	6,895	6,031
	145,118	142,459

11 Creditors: amounts falling due within one year	2019 £	2018 £
Trade creditors	-	664
Taxation and social security	9,366	11,898
Other creditors	1,450	982
Accruals	19,022	25,301
	29,838	38,845

12 Unrestricted funds	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2019 £
Designated funds					
Supported living fund	-	-	-	-	-
Darren Court	13,872			3,217	17,089
	13,872	-	-	3,217	17,089
General funds	589,032	713,632	(789,467)	(7,659)	505,538
	602,904	713,632	(789,467)	(4,442)	522,627

13 Restricted funds		Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2019 £
Residents fund	(i)	2,374	-	-	-	2,374
Big Lottery Fund Grant	(ii)	-	-	(4,442)	4,442	-
		2,374	-	(4,442)	4,442	2,374

(i) Funds to be used towards Residents activities.

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

COMMUNITY CARE OPTIONS

Notes to the financial statements (continued)
For the year ended 31 March 2019

14	Analysis of net assets	Unrestricted Funds		Restricted	Total	Total
		General	Designated	Funds	2019	2018
		£	£	£	£	£
	Fixed assets	1,810	-	-	1,810	1,362
	Current assets	533,566	17,089	2,374	553,029	642,761
	Current liabilities	(29,838)	-	-	(29,838)	(38,845)
	Net assets at 31 March 2018	505,538	17,089	2,374	525,001	605,278

15 Commitments under operating leases

At 31 March 2018 the company had aggregate annual commitments under non-cancellable operating leases as set out below:

	2019	2018
	£	£
Operating leases which expire:		
<i>Within 1 year</i>		
Vehicle rental	-	-
Land and buildings	22,050	22,050

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 £3,049 (2018 - £2,441).

17 Control

There is no ultimate controlling party.