

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020
FOR
WARRINGTON COMMUNITY LIVING**

WARRINGTON COMMUNITY LIVING
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FOR THE YEAR ENDED 31 MARCH 2020

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Warrington Community Living's charitable purpose is to support people to lead lives in a purposeful, healthy and enjoyable way as full and equal members of their local community. As such the aims of the organisation are to provide services to key groups of people in the Warrington Community -these service aims include

Supported Living-where individuals with a learning, physical, associated mental health needs and dementia are supported in their own home/property to engage in a healthy and meaningful lifestyle, considering areas such as physical, intellectual, emotional and social well-being through a variety of person centred approaches.

Children and Young People-where young people with learning and or physical disability who wish to live their lives with the greatest self-sufficiency possible, develop social skills, confidence and relationships. And to take their place as active valued citizens in the community.

Outreach-working to support people to develop independence and resilience have dreams and aspirations and to have increasing choice and control over their own lives.

Mental Health Residential Nursing Care-where individuals with complex mental health issues are supported with rehabilitation to reach and maintain optimum quality of life and achieve as much independence and enjoyment of their lives.

Older People Residential Care-supporting older people and adults with various levels of learning, physical and associated mental health needs to engage in a healthy and meaningful lifestyle and be active members of their community in the safety of a shared living environment.

In achieving these objectives and aims, the Trustees have identified the following specific purposes and values:

- | | |
|------------------------|---|
| Organisational Purpose | - Supporting people to be active citizens |
| Organisational Values | - Seeing the possibilities to make a positive difference |
| | - Valuing and celebrating diversity |
| | - Supporting rights, needs, choices and dreams |
| | - Being responsible, sustainable and innovative in our work |

There have been no material changes in policy or objectives throughout the year.

The strategy is to deliver our key services by providing great quality Care in Safe environments delivered by responsive well trained and well led teams of People. This is underwritten with a Commercial / Financial focus to ensure the services provide great Value for people we support but also deliver a surplus to ensure the future viability of the charity.

Measures to assess success include,

Care & Quality -CQC ratings (Outstanding, Good, Requires Improvement or Inadequate)-covers 5 key questions safe, effective, caring responsive and well led

People- Vacancies, Staff turnover, Training.

Commercial & Financial Risk - Income, Expenditure -Surplus, Cash Reserves etc.

Public benefit

The Trustees confirm they have regard for the Public Benefit guidance issued by the Charity Commission as the Charities Act 2011 requires the Charity to demonstrate the Public Benefit of our aims.

The Charity's Purpose is to benefit the public by providing Residential and Nursing accommodation, care and support for adults who have learning disabilities and for people requiring support including those who have dementia. We also provide support for people who have learning disabilities to enable them to live as independently as possible within their own homes.

The people who have used and benefited from our accommodation and support are from Warrington, Halton, St Helens, Stockport, Lancashire, Sefton, Bolton, Knowsley, Wigan and Wakefield. 600 people have used those services during this period and our current funding limits the number of people that we can support to this.

Demand for our services is met by giving priority to referrals from local authority adult social care departments and local Primary Care Trusts and on some occasions, self or family referrals.

Most of the people we support are over 18 years of age, although over the past three years we have continued to grow our work with young disabled people who are under 18.

Warrington Community Living actively attend and support a range of local statutory and voluntary sector forums relating to older people, people with learning disabilities, and people with dementia. We actively seek ways in which we can directly develop, or support others in the development of services for our beneficiary group.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2020**

STRATEGIC REPORT**Achievement and performance****Charitable activities - Summary of history and services**

Warrington Community Living was conceived in 1989 and established as a charity in 1991. Its original purpose was to support people with learning disabilities moving out of long stay hospital accommodation and provide them with community focused services that would promote independence and a more inclusive lifestyle. This work continues and almost immediately was extended to include working with older people including increasingly those with dementia.

In the last five years, we have extended this work further into supporting people with mental health issues and disabled children and young people and in that period we have moved from supporting less than 100 people, to supporting over 600 people every year.

WCL continues to satisfactorily operate the following services that are registered and regulated by the Care Quality Commission (CQC):

- Heathside - a residential home in Penketh for 37 older people and people with dementia, which is now also successfully working with older people with a learning disability
- Heathside Mews - a residential home in Penketh for 25 older people and people with dementia
- 53 Twiss Green Lane - a residential home in Culcheth for 4 people with learning and physical disabilities
- Lucklaw - a residential home in Great Sankey for 4 people with profound and multiple learning and physical disabilities
- Community Network - a flexible community based service for people with physical and learning disabilities, older people and people with dementia which also works with children and young people with disabilities
- Lodge Lane - a residential nursing home in Bewsey for 20 people with mental health issues
- Westleigh House - a residential home in Stockton Heath for 19 people with mental health issues

And the following service which is not required to be registered with CQC:

Community Mental Health and Wellbeing Team incorporating:

- Supported Housing Network - a network of flats for 57 people offering low level support for enduring mental health issues
- Complex Mental Health and Outreach Service - one to one support for people recovering from complex mental health needs
- Park House - a three bedroomed alternative to admission to psychiatric hospital

As at March 2020 our CQC ratings are as follows;

Service	CQC Rating
Community Network	Good
Heathside	Good
Heathside Mews	Good
Lodge Lane	Requires improvement
Twiss Green Lane	Good
Lucklaw	Good
Westleigh House	Requires improvement

The measurements regarding Care & Quality for services measured by CQC are currently rated as Good-the service is performing well and meeting their expectations with the exception of Lodge Lane and Westleigh where they are rated as Require Improvements.

People Retention is currently averaging 90% with all services above 80% and Small Residential at 100%, Vacancy rate overall is tracking at 6% with all services below the target of 20% except Nursing Staff which is at 50%.

Some of these services operate on an interdependent basis (shared staffing/management structures) but can be represented as achieving the following proportionate financial impact on WCL's income:

Service Heading	Percentage of income in 2019/20	Percentage of income in 2018/19
Heathside	13%	12%
Heathside Mews	10%	10%
Radcliffe Meadows	14%	15%
Residential Network (Lucklaw and No. 53 TGL)	8%	8%
Community Network	15%	13%
Community Mental Health and Wellbeing	6%	10%
Westleigh House	10%	8%
Lodge Lane	13%	13%
Ryfields Village	11%	11%

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Ryfields Village was transferred to another service provider and Radcliffe Meadows was closed in the reporting period 19/20.

As mentioned in the last report in line to the growth of the organisation we have created and appointed to the position of Chair of the Finance Committee; this has been followed by a Chair of a Quality of Support Committee. This has further improved the organisation's ability to create a governance focus around two key strategic areas of Finance and Quality of Support while allowing the main Board to focus on Strategy, Performance and Assurance. We have further appointed a new external CEO and internally promoted a new Deputy CEO to lead the organisation through its next stages of development and transformation focusing on care, people, quality, safeguarding and commerciality.

February /March 2020 saw the outbreak of Covid-19 pandemic where we endeavored to continue our support to our residents and others whom we provide care for. We recruited a dedicated team to monitor and implement the information provided by the Government and Local Government such as Warrington Borough Council as well as the supporting services such as the CCG and CQC.

Where possible we endeavored to maintain "business as usual" albeit changes were made in line with Government guidelines such as restrictions on visiting in our services, our outreach and Children's services ceased to provide support in public spaces and where individuals who receive Outreach services and were choosing to self-isolate and did not want visits we respected their decisions and allocated support elsewhere.

We reacted to the changes in how we were able to support individuals with diverse needs by upgrading our IT equipment to enable people to make video calls and trained our team where required in the use of Skype, WhatsApp etc so that residents could then be assisted in communicating with friends and family who could not visit.

At the time of writing we are still continually adapting and improving our service whilst the pandemic continues.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2020**

STRATEGIC REPORT**Financial review****Financial position**

The Charity's principle income stream during this year remained as usual from fees for delivery of services which has a direct and complete relationship to the delivery of our charitable objectives and stated purpose to 'support people to be active citizens'.

Our single biggest commissioning organisation continues to be Warrington Borough Council (WBC), and secondly Continuing Health Care for their element of health-related services delivered in our nursing homes services delivered on their behalf through contract with WBC and other local authorities. However, we also have several individuals who use our services who are funded by local authorities from outside of Warrington.

We also gain rental income from properties where we act as the landlord to people, we are supporting under the low-level mental health support contract.

We are additionally continuing to gain income from an increasing number of individuals who in part or fully fund their own care and support services.

Six years ago, the WCL Board closed its long-standing final salary pension scheme (Cheshire Pension) to new members on the basis of having become unaffordable with a deficit position having developed over the previous triennial. Whilst fixed payments to offset that deficit have been made, the continuing membership of existing contributing colleagues has added liability to the fund and this year the Board took the difficult decision to close the scheme to remaining contributing members as of April 2018. This will serve to fix our liability and reduce employer pension contributions, although the Board did offer a preferential version of the WCL defined contributions scheme as compensation to the colleagues affected by the closure.

Detailed financial performance

	Homes for Older People £	Nursing Home £	Residential Care Network £	Community Care Network £	Ryfields Village £
Total incoming resources	1,575,896	1,815,157	1,215,979	1,560,368	557,574
Charitable activities	1,581,122	2,091,244	1,233,631	1,504,875	788,060
Support costs management	172,472	194,430	127,964	164,944	90,616
Governance costs	19,623	18,285	11,956	16,376	8,439
Total resources expended	1,773,217	2,303,959	1,373,551	1,686,195	887,115
Net income / (expenditure)	(197,321)	(488,802)	(157,572)	(125,827)	(329,541)

Progress versus objectives should include progress versus societal objectives. As a social care charity we have societal objectives at the heart of what we do. Positive and negative factors within and without charities control which have impacted the achievement of the objectives. As regards Care & Quality - all services as measured by CQC are currently rated as Good with the aim to maintain or enhance this to Outstanding and the two that are rated as Requires Improvement are under focus to get them to Good.

People retention is a key focus and the organisation has a good record currently in part assisted by the employment market being positive regarding supply of staff. The exception is nursing staff where there is a national shortage and we are focusing on increasing rates of pay to reduce vacancies as well as therefore reducing our reliance on agency nurses and their associated costs.

-Commercial & Financial focus is being applied in the following ways for example:

Income:

Introduced top up fees for Heathside Mews -new residents paying private or council funded paying @ £75 per week top up fee- probable increase in income of @£ 30k (8 residents).

Contracts:

Renegotiating/exiting community network contracts with local authority which are currently in deficit before central recharge.

Merged the service provision to 2 residents at 2 separate properties (Supported Living) realising a saving of £23k.

Suppliers:

Moving to consolidated purchase of consumables saving of £18k / 23% on spend

Moving to a property maintenance & repair supplier allowing savings on preventative maintenance works.

Moving to new IT support provider. There is expected some cost increases associated with governance but savings on servers £4.2k per annum and risks are reduced significantly.

Insurance cost is reduced by £1.5k.

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STRATEGIC REPORT

Expenses:

Reduction of number of vehicles WCL owns and move to Motability scheme for residents

Non-renewal of IIP agreement -saving £6200 (year 1)

Move to electronic pay slips resulting in annual saving £2.2k

Central Overhead / Labour:

Savings due to improvement in rota management £96k (less cost of redundancies to be negotiated estimated £10k)

Reduction in central administration cost estimated at £25k

Debtors:

Reduced aged debt by £69k

Investment policy and objectives

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit. The trustees have considered the most appropriate policy for the investment of surplus funds and have decided that a Treasury Reserve Deposit with the charity's bankers, Barclays Bank, meets their requirements to generate income with security of capital.

Reserves policy

When developing the charity's reserves policy the trustees have considered current obligations, commitments to staff and service users and the development of the charity.

In June 2017 the WCL Board agreed a new Reserves, Designated Funds and Investments Policy and at their meeting in August 2017 this was further detailed with the following intentions:

Main Reserve

£1M to be held in reserve for unplanned and cash flow needs of which:

- £0.75M can be held in medium term investments (tied up to maximum three years)

- £0.25M should be held available for more immediate use

Designated Funds

For the next twelve-month period the following designation should apply with review in April 2020

-Cheshire Pension contributions as per the actuarial report are based on the amounts due under the agreed payment structure following the last triennial review, however, there are some timing differences in that contributions totalling £22k due for year ended 31/3/18 were paid in this year and 1 amount relating to this year has been paid next year. The contributions paid figure per the accounts is based on actual amounts paid less the amounts paid in February & March 2020 that were refunded in August 2020. The charity has now exited the scheme and is no longer required to make additional contributions, therefore it would be inappropriate to reflect the closing position per the pensions report. In order to reflect that there is no liability in the accounts, the adjustment will be reflected as an actuarial movement.

- Capital repairs, refurbishment and service improvements fund (to include Supported Housing reserve) £500k of which only £178k is left to be spend. This fund will still require further agreement from Board with regards to specific spends

This position on reserves and designated funds will be reviewed annually.

An analysis of reserves at 31 March 2020 reveals that of total reserves of £4.59m of which £2.45m represents unrestricted and remaining funds £2.1m available for designated repair and refurbishment.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2020**

STRATEGIC REPORT

Principal risks and uncertainties

As was the case last year, in the face of continuing local government cutbacks, strong competition and growing need this has continued to be a challenging time to operate a social care organisation in Warrington.

The financial pressure that Warrington Borough Council as our main commissioning organisation is under cannot be underestimated. Inflationary rises in 2019/20 were achieved for some services but not for all and none of them met the true inflationary costs that we had encountered. This and the further forthcoming rise in living wage, auto-enrolment pension mandatory employer contribution levels, the Apprenticeship Levy, other inflationary costs and the significant costs of COVID -19 will continue to place even greater pressure on our finances.

The age of certain facilities such as Heathside and the difference of look and facilities compared to more modern homes and also the absence of nursing provision the service is increasingly being outpaced by other providers and the Mews whilst more modern, is too small to use as a nursing home. Older people and their families are now looking for the dual registration to avoid having to move again. All three homes have demonstrated their vulnerability and work therefore continues on how we can re-provide/refurbish the services at all homes but in particular Heathside looking at different site and building options.

In the meantime, our ageing buildings present us with spending challenges relating to updated fire risk assessments, fabric and fittings and considerable work and expenditure has been and will continue to be required to ensure they remain serviceable. Fortunately, and prudently the organisation has strong reserves to meet these costs.

The General Data Protection Regulation (GDPR). The regulations bring high penalties from the regulator for non-compliance, although the current anticipation is that their initial focus will be on supporting efforts towards compliance and addressing deliberate contraventions.

In summary, whilst last year's report outlined significant risks and challenges to the organisation many of which are persisting due to external factors, our risk management strategies continue to be effective and we therefore remain positive about our continuing ability to deal with difficult working circumstances.

COVID-19 impacted on the organisation from almost every dimension.

From an employee perspective the pressures of performing duties whilst wearing PPE, the stress of seeing residents suffer under the virus and having to see residents pass on in some instances without their families support being allowed to be with them.

From an Income perspective Residential Care Homes were subject to lockdown and if a resident or employee tested positive was subject to various measures including a suspension of new resident admissions. New resident admissions slowed because people were scared about going into a Care Home knowing they may for example not be able to see their families.

From an expenditure perspective increased PPE was required for protection of employees and residents and when possible visitors to the homes -Grant funding was made available by the local government to assist with this expense. Staffing expenditure increased as a result of staff contracting the virus and having to isolate -the consequence was reflected in increases in overtime, agency use etc.

As above regarding income and expenditure efficiencies or improvements, there are more opportunities and our focus has shifted to be more commercially aware. We are in addition considering each service and their medium to long term future with regards to surplus delivery opportunities.

The commercial focus will be on delivering surplus generating services which is influenced by historical performance as well as operating services that WCL already has a successful track record in operating.

**REPORT OF THE TRUSTEES
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STRATEGIC REPORT

Future plans

We are reviewing our service provisions to look at what services we are currently providing that are delivering the vision of the organization, professional care and a quality offering as well as financially delivering in line with our charitable aim. As such areas for us to develop in are most likely to be in our community offering for older people and those living with dementia, mental health, children and young people etc

All of the above would further increase our numbers and the quality of what we can offer to our beneficiaries as well as moving more solidly into community, not residential based services.

Nevertheless, the redevelopment of residential based services such as at Lodge Lane, Heathside and the Mews potentially remain a part of our commitment to existing building based services and we will be working hard to create short, medium and long-term options for these services during the course of this year.

Where we are (ongoing)

Consider pension harmonisation -reducing long serving employees pension contributions from up to @ 14% to 3%

Savings on catering related expenditures

Surrender appointeeship resulting in time savings of admin staff 1 day per week

Compliance savings with the maintenance contractor e.g. Fire Alarm now £150 versus previously £325, Fire Extinguisher £40 versus £120, Gas Commercial £300 versus £765

Reduction in outstanding debtors

Further reductions in central administration expenditures on process improvements

Possibilities

Further reductions in central overhead costs such as terminating lease of central office.

Labour efficiencies e.g. clock in /out, rota planning

IT cost savings and process automation

Maintenance & repair cost savings relating to compliance visits, ad-hoc jobs

Further contracts reviews on contracts to ensure they all contribute a surplus before central overhead.

Review contracts re tenancies with maintenance&repair etc. /fair market rent and contributions for management of property.

Summary

Warrington Community Living has and continues to face unprecedented financial challenges and external threats that require focus time and attention to ensure we sustain in the most challenging period for a not for profit health and social care charity ever to attempt to exist and thrive.

I would once again like to thank all of the Trustees, WCL colleagues, and external suppliers who continue to commit to and support this organization and to assist us in delivering quality care for the people we support.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company is governed by its Memorandum and Articles of Association.

The company is limited by guarantee and has no share capital. Under the terms of the Memorandum and Articles of Association of the company, each member, in the event of it being wound up whilst a member, and within one year after ceasing to be a member, undertakes to contribute to the assets of the company, an amount not exceeding £10 for payment of the debts or liabilities of the company.

Recruitment and appointment of new trustees

The trustees are appointed by the Board of Directors as stated in the articles of association. Trustees must retire after their first year in office but being eligible may offer themselves for re-election. Thereafter one third of the trustees must retire by rotation, being those that have been in office the longest since their last appointment.

In accordance with the Articles of Association, at the Annual General Meeting the following trustees retire and, being eligible, offer themselves for re-election:

The retirement of two Board members combined with a Trustee competency analysis means that the Board plan to undertake recruitment of new Trustees in the next year to sustain its numbers and to increase its competence in key areas relating to finance, IT, HR and the law.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The board of trustees administers the charity. The board meet once every two months to manage the charity's affairs, receiving management accounts and reports from the Chief Executive and the various heads of department.

The Chief Executive is appointed by the board to manage the day to day operations of the charity. To facilitate effective operations the Chief Executive has delegated authority, within terms of delegation approved by the directors, for operational matters such as care and employment. Financial decisions are governed by the Financial Regulations Policy 10/05, currently being reviewed, as approved by the board of trustees.

Induction and training of new trustees

Newly appointed trustees participate in an orientation programme based on the "Good Practice for Directors" standards for the Board, published by the Institute of Directors. The objective of the programme is to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the Committee and decision making processes, the business plan and recent financial performance of the charity. During their induction period they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Key management remuneration

The WCL Board Appraisal (formerly Remuneration) Sub-Committee met during this period and reviewed the Chief Executive's performance and pay. The Committee aim to meet on an annual basis to review the CEO's performance against agreed objectives and also against the scope of his responsibilities to assess whether any pay awards are merited to include general cost of living rises awarded by the Board for all colleagues in the annual review of pay.

Other members of the Senior Management Team (SMT) are generally on fixed levels of pay with no additional increments available other than again through general cost of living rises awarded by the Board for all employees in the annual review of pay. However, some of the newer appointments have been made on a graduated scale of pay that allows the CEO to award an agreed increase to colleagues once they gain greater experience in post or agreed qualifications that were listed as desirable in the Person Specification but that they do not yet hold.

In the event that any SMT member assumed additional or greater responsibilities their pay would be reviewed by the CEO and if a permanent pay increase was considered appropriate this would be presented to and agreed by the WCL Board.

WCL do not pay bonuses or utilise performance related pay. We are pleased to report that we experience no adverse gender pay gaps with a sector leading 0% median pay gap, notably with the majority of our senior colleagues being women in line with our overall organisational gender balance.

In January 2020, we held our third joint SMT and Board Awayday in order to review our performance over the previous year against our agreed Strategic Five Year Ambitions. On evaluation, this was again considered to be very successful and will continue to be held annually.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02595601 (England and Wales)

Registered Charity number

1003023

Registered office

The Gateway
Resource Centre
Sankey Street
Warrington
Cheshire
WA1 1SR

Trustees

Mrs J L Wycherley Trustee
Mr H I Fairbrother Trustee
Mrs K Robinson Trustee
Mr R Gore Trustee
Mrs J Carolan Trustee
Mr C Howarth Trustee
Mr P Holmes Trustee
Mr P Taberham Trustee

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary

Ms T Young

Auditors

Crowe UK LLP
3rd Floor
The Lexicon
Mount Street
Manchester
M2 5NT

Bankers

Barclays Bank plc
25 Sankey Street
Warrington
Cheshire
WA1 1XQ

Senior Management Team

Chief Executive Officer

Deputy Chief Executive Officer

Project Manager

Finance Manager

Quality & Safeguarding Manager

Organisational Support Manager

Development Manager

Phil Sermon

Sarah Gardner

Debra Furness

Aravind Appaji

Sarah Battersby

Tania Young

Elaine Cleary

FUNDS HELD AS CUSTODIAN FOR OTHERS

The charity acts as custodian of monies belonging to certain of its service users.

These monies are held in bank accounts separate from the accounts of the charity.

**REPORT OF THE TRUSTEES
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GOING CONCERN

The Charity meets its working capital requirements through its cash holdings.

Annual budgets and forecasts are prepared and presented to the Trustees in order to ensure that there are sufficient facilities in place and that the Trustees consider all available information about the future of the organisation at the date they approve the budget. In particular giving consideration to information from budgets & forecasts for income, expenditure and funds required for major repairs and investment in infrastructure. Opportunities are explored and discussed to identify any other forms of financial assistance (e.g. local authority funding via grants) available to the charity should there be a need. Actual performance are reviewed in comparison to annual budgets to ensure sufficiency of liquid resources and scope out opportunities for efficiency improvements. In addition, the Board in formulating its plan and strategy for the future development of the business has considered a period beyond that for which formal budgets and forecasts are prepared.

As outlined in the Strategic report, the Trustees have considered the impact on the charity of the Covid19 pandemic. The impact of this virus on the Charity to date has been managed. Therefore, other than shielding people we support and vulnerable staff, reducing use of agency and administrative staff working from home, there has been significant short-term impact on operations.

The main risks to immediate liquidity have been the ability of funding bodies to process their payments in a timely manner if key staff are absent. However, they have maintained regular payment cycles and have provided additional funding to cover additional costs; we are not expecting any detrimental effect to longer term solvency.

In the longer term the pandemic may slow the transition of additional people we support in to new placements. The organisation is currently reviewing financial impact in the view of long-term sustainability of older people services.

The Trustees have also taken steps to utilise the various support mechanisms instigated by the UK government and accessed additional funding from local authorities to off-set any additional costs incurred as a result of the pandemic.

The Trustees commissioned the Business Development Plan for the board in December 2020 this was in conjunction with the Strategic Plan agreed in March. The Business Development Plan set out the options and opportunities for the organisation to focus on returning to surplus.

The main areas identified were-

1. Re negotiation of deficit causing contracts that would lead to either the contract delivering a surplus or the contract being surrendered/ terminated.
2. Expansion of surplus generating contracts such as Supported Living in Warrington.
3. Submission of new tender proposals both in WCL's heartland but also in geographically wider areas within the North West of England.
4. Focus on central overhead to identify cost reductions in staffing levels, purchasing economies, out sourcing opportunities etc.
5. Labour represents in excess of 70% of the cost structure as such it's the biggest cost reduction opportunity -a labour project was commissioned to forensically examine cost reduction opportunities with for example the use of rota planning, productivity, avoidance of agency staff etc.
6. Sale of properties and services to competitors or de commissioning of properties to facilitate sale of the property for alternative use.
7. Marketing and brand development.
8. Consideration to be given to Mergers & Acquisitions.

Having regard to the above, the Trustees believe it is appropriate to adopt the going concern basis of accounting in preparing the financial statements.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Warrington Community Living for the purposes of company law) are responsible for preparing the Report of the Trustees 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2020**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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:

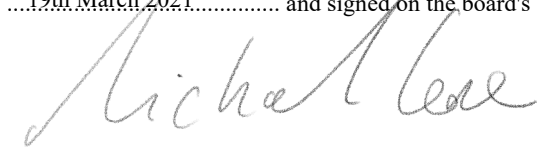
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

There was a change in auditors from Livesey Spottiswood Ltd to Crowe UK LLP.

The auditors, Crowe UK LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 19th March 2021..... and signed on the board's behalf by:



.....
Mr R Gore - Trustee

Opinion

We have audited the financial statements of Warrington Community Living (the 'charitable company') for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
WARRINGTON COMMUNITY LIVING (REGISTERED NUMBER: 02595601)**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

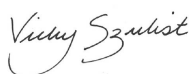
Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



V Szulist (Senior Statutory Auditor)
for and on behalf of Crowe UK LLP
3rd Floor
The Lexicon
Mount Street
Manchester
M2 5NT

Date:24th March 2021.....

WARRINGTON COMMUNITY LIVING

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2020**

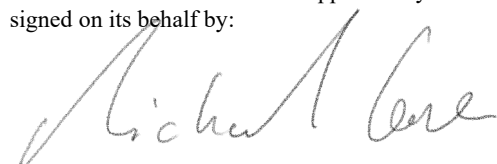
		Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	282,853	-	282,853	338,605
Charitable activities	4				
Homes for Older People		1,575,896	-	1,575,896	1,510,377
Nursing Home		1,815,157	-	1,815,157	1,945,783
Residential Network including Westleigh House		1,215,979	-	1,215,979	1,143,272
Community Network		1,560,368	-	1,560,368	1,495,170
Ryfields Village		557,574	-	557,574	580,152
Investment income	3	6,016	-	6,016	4,204
Other income		1,400	-	1,400	346
Total		7,015,243	-	7,015,243	7,017,909
EXPENDITURE ON					
Charitable activities	5				
Homes for Older People		1,773,217	-	1,773,217	1,679,102
Nursing Home		2,303,959	-	2,303,959	2,152,583
Residential Network including Westleigh House		1,373,551	-	1,373,551	1,289,965
Community Network		1,686,195	-	1,686,195	1,589,911
Ryfields Village		887,115	-	887,115	887,916
Total		8,024,037	-	8,024,037	7,599,477
NET INCOME/(EXPENDITURE)		(1,008,794)	-	(1,008,794)	(581,568)
Other recognised gains/(losses)					
Gains/(losses) on revaluation of fixed assets		(27,497)	-	(27,497)	4,176
Actuarial gains/(losses) on defined benefit schemes		(52,416)	-	(52,416)	(217,542)
Net movement in funds		(1,088,707)	-	(1,088,707)	(794,934)
RECONCILIATION OF FUNDS					
Total funds brought forward		5,684,889	-	5,684,889	6,479,823
TOTAL FUNDS CARRIED FORWARD		4,596,182	-	4,596,182	5,684,889

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	10	2,281,002	-	2,281,002	2,332,909
Investments	11	309,173	-	309,173	330,343
		<u>2,590,175</u>	<u>-</u>	<u>2,590,175</u>	<u>2,663,252</u>
CURRENT ASSETS					
Debtors	12	889,833	-	889,833	910,673
Cash at bank and in hand		2,045,975	-	2,045,975	2,695,605
		<u>2,935,808</u>	<u>-</u>	<u>2,935,808</u>	<u>3,606,278</u>
CREDITORS					
Amounts falling due within one year	13	(929,801)	-	(929,801)	(476,870)
		<u>2,006,007</u>	<u>-</u>	<u>2,006,007</u>	<u>3,129,408</u>
NET CURRENT ASSETS					
		<u>2,006,007</u>	<u>-</u>	<u>2,006,007</u>	<u>3,129,408</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,596,182</u>	<u>-</u>	<u>4,596,182</u>	<u>5,792,660</u>
CREDITORS					
Amounts falling due after more than one year	14	-	-	-	(49,771)
PENSION LIABILITY	19	-	-	-	(58,000)
		<u>4,596,182</u>	<u>-</u>	<u>4,596,182</u>	<u>5,684,889</u>
NET ASSETS		<u>4,596,182</u>	<u>-</u>	<u>4,596,182</u>	<u>5,684,889</u>
FUNDS	18				
Unrestricted funds:					
General fund				2,419,622	3,066,525
Designated funds				2,139,315	2,615,798
Pension fund				-	(58,000)
Revaluation reserve				37,245	60,566
				<u>4,596,182</u>	<u>5,684,889</u>
TOTAL FUNDS				<u>4,596,182</u>	<u>5,684,889</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19th March 2021 and were signed on its behalf by:



Mr R Gore - Trustee

WARRINGTON COMMUNITY LIVING

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2020**

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	(514,920)	(473,513)
Interest paid		(1,969)	(3,521)
Net cash used in operating activities		<u>(516,889)</u>	<u>(477,034)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(66,501)	(910)
Purchase of fixed asset investments		(6,327)	(3,101)
Sale of tangible fixed assets		15,155	346
Interest received		6,016	4,204
Net cash (used in)/provided by investing activities		<u>(51,657)</u>	<u>539</u>
Cash flows from financing activities			
Loan repayments in year		(81,084)	(77,564)
Net cash used in financing activities		<u>(81,084)</u>	<u>(77,564)</u>
Change in cash and cash equivalents in the reporting period		<u>(649,630)</u>	<u>(554,059)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>2,695,605</u>	<u>3,249,664</u>
Cash and cash equivalents at the end of the reporting period		<u><u>2,045,975</u></u>	<u><u>2,695,605</u></u>

The notes form part of these financial statements

WARRINGTON COMMUNITY LIVING

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2020**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(1,008,794)	(581,568)
Adjustments for:		
Depreciation charges	104,653	104,751
Profit on disposal of fixed assets	(1,400)	(346)
Interest received	(6,016)	(4,204)
Interest paid	1,969	3,521
Increase/(reduction) pension liability	(58,000)	58,000
Actuarial loss on pension scheme	(52,416)	(217,542)
Decrease in stocks	-	3,606
Decrease in debtors	20,840	156,968
Increase in creditors	484,244	3,301
Net cash used in operations	<u>(514,920)</u>	<u>(473,513)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/19 £	Cash flow £	At 31/3/20 £
Net cash			
Cash at bank and in hand	2,695,605	(649,630)	2,045,975
	<u>2,695,605</u>	<u>(649,630)</u>	<u>2,045,975</u>
Debt			
Debts falling due within 1 year	(81,350)	31,313	(50,037)
Debts falling due after 1 year	(49,771)	49,771	-
	<u>(131,121)</u>	<u>81,084</u>	<u>(50,037)</u>
Total	<u>2,564,484</u>	<u>(568,546)</u>	<u>1,995,938</u>

The notes form part of these financial statements

WARRINGTON COMMUNITY LIVING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

1. ACCOUNTING POLICIES

General information and basis of preparation

Warrington Community Living is a charitable company limited by guarantee incorporated in the United Kingdom. Under the terms of the Memorandum and Articles of Association, each member, in the event of the charity being wound up whilst a member, and within one year after ceasing to be a member, undertakes to contribute to the assets of the charity, an amount not exceeding £10 for payment of the debts or liabilities of the charity. The address of the registered office is given in the Report of the Trustees. The nature of the charity's operations and principal activities are also detailed in the Report of the Trustees.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention. 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.

Going concern

The Charity meets its working capital requirements through its cash holdings.

Annual budgets and forecasts are prepared and presented to the Trustees in order to ensure that there are sufficient facilities in place and that the Trustees consider all available information about the future of the organisation at the date they approve the budget. In particular giving consideration to information from budgets & forecasts for income, expenditure and funds required for major repairs and investment in infrastructure. Opportunities are explored and discussed to identify any other forms of financial assistance (e.g. local authority funding via grants) available to the Charity should there be a need. Actual performance is reviewed in comparison to annual budgets to ensure sufficiency of liquid resources and scope out opportunities for efficiency improvements. In addition, the Board in formulating its plan and strategy for the future development of the business has considered a period beyond that for which formal budgets and forecasts are prepared.

As outlined in the Strategic report, the Trustees have considered the impact on the Charity of the Covid19 pandemic. The impact of this virus on the Charity to date has been managed. Therefore, other than shielding people we support and vulnerable staff, reducing use of agency and administrative staff working from home, there has been significant short-term impact on operations.

The main risks to immediate liquidity have been the ability of funding bodies to process their payments in a timely manner if key staff are absent. However, they have maintained regular payment cycles and have provided additional funding to cover additional costs; we are not expecting any detrimental effect to longer term solvency.

In the longer term the pandemic may slow the transition of additional people we support in to new placements. The organisation is currently reviewing financial impact in the view of long-term sustainability of older people services.

The Trustees have also taken steps to utilise the various support mechanisms instigated by the UK government and accessed additional funding from local authorities to off-set any additional costs incurred as a result of the pandemic.

The Trustees commissioned the Business Development Plan for the board in December 2020 this was in conjunction with the Strategic Plan agreed in March. The Business Development Plan set out the options and opportunities for the organisation to focus on returning to surplus.

The main areas identified were-

1. Re negotiation of deficit causing contracts that would lead to either the contract delivering a surplus or the contract being surrendered/terminated.
2. Expansion of surplus generating contracts such as Supported Living in Warrington.
3. Submission of new tender proposals both in WCL's heartland but also in geographically wider areas within the North West of England.
4. Focus on central overhead to identify cost reductions in staffing levels, purchasing economies, out sourcing opportunities etc.
5. Labour represents in excess of 70% of the cost structure as such it's the biggest cost reduction opportunity - a labour project was commissioned to forensically examine cost reduction opportunities with for example the use of rota planning, productivity, avoidance of agency staff etc.
6. Sale of properties and services to competitors or de commissioning of properties to facilitate sale of the property for alternative use.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020

1. ACCOUNTING POLICIES - continued

General information and basis of preparation

Going concern

- 7. Marketing and brand development.
- 8. Consideration to be given to Mergers & Acquisitions.

Having regard to the above, the Trustees believe it is appropriate to adopt the going concern basis of accounting in preparing the financial statements.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity.

Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. The aim and purpose of each designated fund is set out in the notes to the financial statements.

Restricted funds are where the donor has specified they should only be used for particular areas of the Charity's work. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each material designated and restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Charity's accounting policies. In reaching the values shown in the accounts the Trustees have used the following key judgements:

Depreciation - The Trustees have calculated depreciation based on the estimated life of the individual asset and any residual value it might have.

Property values and impairment - The carrying value of property in the accounts is based on historic cost and Trustees have assessed the estimated market value is at least equal to the carrying value of the properties with no impairment.

Allocation of costs - The allocation of expenditure between direct and support activities involves an element of judgement and estimate, particularly in respect of shared costs.

Cheshire Pension Scheme - Until near the end of current year the organisation was a member of The Cheshire Pension Scheme and recognised the value of its liability for future benefits in its accounts. The present value of the Cheshire Pension Scheme defined benefit liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost or income for pensions include the discount rate. Any changes in these assumptions, will impact the carrying amount of the pension liability. Furthermore a roll forward approach which projects results from the latest full actuarial valuation performed at 31 March 2019 is used by the actuary in valuing the pensions liability at 31 August 2019. Any differences between the figures derived from the roll forward approach and a full actuarial valuation would impact on the carrying amount of the pension liability at 31 August 2019 and the impact of exit in the current year.

Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Where income has related expenditure (as with fundraising or contract income), the income and related expenditure are reported gross in the Statement of Financial Activities.

Donations and grants are recognised when receivable. In the event that a donation is subject to fulfilling performance conditions before the Charity is entitled to the funds, the income is deferred and not recognised until it is probable that those conditions will be fulfilled in the reporting period.

Income from NHS contracts, government and other grants, whether 'capital' grants or 'revenue' grants, are recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Other income consists of resident monies and appointee's monies received for monitoring and advising on resident spends during the year.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020

1. ACCOUNTING POLICIES - continued**Income**

Rental income is recognised in the period to which it relates.

Care income and cleaning income is in relation to Ryfields Village and is recognised upon delivery of the service.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings:

Expenditure on charitable activities includes the costs of providing specialist care and support, community services, research and other educational activities undertaken to further the purposes of the charity and their associated support costs.

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the Charity and include governance cost, finance, and office costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the Charity.

Support costs are allocated to each of the activities based on the percentage of Local Authority income to best allocate the costs to each attributable heading. More detail on the analysis and basis of allocation is given in note 6 to the financial statements.

Tangible fixed assets

Depreciation is provided to write off the cost or revalued amount, less an estimated residual value of all fixed assets evenly over their expected economic useful lives as follows:

Freehold property - Straight line between 18 - 50 years

Leasehold property - 2% on cost

Improvements to property - 5% on cost and Straight line over 5 years

Fixture & fittings - Straight line between 3 - 6 years

Motor vehicles - Straight line over 5 years and Straight line over 4 years

The need for any impairment of a fixed asset write-down is considered if there is concern over the carrying value of an asset and is assessed by comparing that carrying value against the value in use or realisable value of the asset when appropriate.

In the 1990s, the charity received a grant of £327,975 to acquire two properties. The grant was subject to legal charges stating that should the properties be subject to a change in use or disposal then the donor would be entitled to the open market value of the properties. Given the legal charges placed on the properties, the grant income was netted off the purchase price of the properties at the time and has not been recognised in the accounts. The grant represented the full purchase price of the properties.

Investments

Investments are a form of basic financial instruments and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price.

The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020

1. ACCOUNTING POLICIES - continued**Pension costs and other post-retirement benefits**

The charity formerly participated in a multi employer defined benefit scheme in respect of certain of its employees and has made fixed additional payments in the year to fully exit the scheme. The charity's net obligation in respect of the defined benefit pension scheme was recognised in the balance sheet at the present value of the future benefits that employees have earned in return for their service in the current and previous periods less the fair value of the plan assets, together with adjustments for past service costs not yet recognised. The defined benefit obligation was calculated by independent actuaries using the projected unit credit method. The present value of the defined benefit obligation was determined by discounting the estimated future cash outflows using the interest rates of high quality corporate bonds that have terms to maturity approximating to the terms of the related pension liability. Actuarial gains and losses are accounted for as unrealised gains and losses within the Statement of Financial Activities.

The charity also operates defined contribution pension schemes for certain other employees. Contributions payable to the defined contribution pension schemes are charged as an expense within the Statement of Financial Activities in the period to which they relate.

Leases

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	1,608	2,711
Grants	281,245	335,894
	<u>282,853</u>	<u>338,605</u>

Included within donations and grants is restricted income amounting to £Nil (2019 - £2,315).

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	6,016	4,204
	<u>6,016</u>	<u>4,204</u>

All investment income in both the current year and previous year relate to unrestricted funds.

4. INCOME FROM CHARITABLE ACTIVITIES

		2020	2019
		£	£
Social Services funding	Homes for Older People	1,131,282	1,124,176
Other income	Homes for Older People	444,614	386,201
Social Services funding	Nursing Home	1,812,688	1,943,680
Other income	Nursing Home	2,469	2,103
Social Services funding	Residential Network including Westleigh House	1,213,969	1,140,824
Other income	Residential Network including Westleigh House	2,010	2,448
Social Services funding	Community Network	1,194,032	1,124,792
Other income	Community Network	32,668	32,674
Rental income	Community Network	333,645	337,704
Cleaning income	Community Network	23	-
Social Services funding	Ryfields Village	200,924	236,009
Other income	Ryfields Village	32	(416)
Care income	Ryfields Village	303,108	299,995
Carried forward		<u>6,671,464</u>	<u>6,630,190</u>

WARRINGTON COMMUNITY LIVING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

4. INCOME FROM CHARITABLE ACTIVITIES - continued

		2020 £	2019 £
Brought forward		6,671,464	6,630,190
Cleaning income	Ryfields Village	53,510	44,564
		<u>6,724,974</u>	<u>6,674,754</u>

Included within expenditure on charitable activities is restricted expenditure amounting to £Nil (2019 - £2,315).

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Homes for Older People	1,581,122	192,095	1,773,217
Nursing Home	2,091,244	212,715	2,303,959
Residential Network including Westleigh House	1,233,631	139,920	1,373,551
Community Network	1,504,875	181,320	1,686,195
Ryfields Village	788,708	98,407	887,115
	<u>7,199,580</u>	<u>824,457</u>	<u>8,024,037</u>

A breakdown of direct charitable activities is as detailed below:

	2020 £	2019 £
Wages	5,285,002	5,175,877
Social security	252,445	234,246
Pensions	124,093	88,370
Rent and rates	342,965	271,408
Light and heat	150,054	142,795
Telephone	26,834	30,630
Postage and stationery	30,422	27,877
Sundry expenses	144	230
Food and provisions	157,805	160,098
Medical and clinical costs	73,534	59,186
Transport costs	20,462	17,711
Recruitment expenses	6,471	8,477
Training costs	25,790	33,334
Repairs and renewals	462,897	364,151
Cleaning	41,726	46,615
Registration costs	21,032	22,975
Travelling	28,663	33,188
Computer costs	2,679	1,197
Private health	2,268	3,382
Bad debts	17,552	124,099
Legal and professional fees	27,209	-
Depreciation	97,564	99,463
Mortgage interest	1,969	3,521
Support costs (see note 6)	824,457	650,647
	<u>8,024,037</u>	<u>7,599,477</u>

All expenditure on charitable activities in both the current year and previous year relates to unrestricted funds.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020

6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Homes for Older People	172,472	19,623	192,095
Nursing Home	194,430	18,285	212,715
Residential Network including Westleigh House	127,964	11,956	139,920
Community Network	164,944	16,376	181,320
Ryfields Village	89,968	8,439	98,407
	<u>749,778</u>	<u>74,679</u>	<u>824,457</u>

A breakdown of support costs is as detailed below:

	2020 £	2019 £
Management		
Wages	418,081	321,443
Social security	31,153	25,896
Pensions	29,041	25,529
Rent and rates	22,891	22,065
Insurance	70,955	71,657
Telephone	7,186	3,057
Postage and stationery	41,651	19,952
Sundry expenses	17,041	2,092
Repairs and renewals	21,366	3,904
Recruitment expenses	13,969	26,040
Training costs	17,988	8,791
Computer costs	24,265	25,949
Cleaning	3,042	2,479
Travelling	1,292	1,635
Payroll fees	20,074	19,951
Bank charges	1,869	119
Private health	825	212
Depreciation	7,089	5,288
	<u>749,778</u>	<u>586,059</u>
Governance costs		
Legal and professional fees	19,218	17,589
Auditors' remuneration	8,590	7,410
Auditors' remuneration for non-audit work	30,644	24,672
Pension administration fees	11,874	10,632
Advocacy fees	4,353	4,285
	<u>74,679</u>	<u>64,588</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020 £	2019 £
Auditors' remuneration	8,590	7,410
Auditors remuneration for non- audit work	30,644	24,672
Depreciation - owned assets	104,653	104,751
Surplus on disposal of fixed assets	<u>(1,400)</u>	<u>(346)</u>

Auditors remuneration includes £1,710 (2019 - £7,410) payable to the Charity's former auditors.

Auditors remuneration for non-audit work relates entirely to fees payable to the Charity's former auditors.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020

8. TRUSTEES' REMUNERATION AND BENEFITS**Trustees' expenses**

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

One trustee received reimbursed expenses in the year ended 31 March 2020 amounting to £268. No trustees received reimbursed expenses in the year ended 31 March 2019.

9. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	5,703,083	5,497,321
Social security costs	283,598	260,142
Other pension costs	153,134	113,869
	<u>6,139,815</u>	<u>5,871,332</u>

The average monthly number of employees during the year was as follows:

	2020	2019
Homes for older people	78	74
Nursing home	61	61
Residential network inc Westleigh House	63	53
Community network	78	67
Head office	15	13
Ryfields Village	49	51
	<u>344</u>	<u>319</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2020	2019
£60,001 - £70,000	<u>1</u>	<u>1</u>

The key management personnel of the charity comprise the Senior Management Team and the Company Secretary. The total remuneration paid in respect of the charity's key management personnel was £473,784 (2019: £437,989).

Ryfields Village includes £3,000 settlement fee to a former employee as a goodwill gesture following an unsuccessful claim against the charity for unfair dismissal.

WARRINGTON COMMUNITY LIVING

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020

10. TANGIBLE FIXED ASSETS

	Freehold property £	Leasehold property £	Improvements to property £
COST			
At 1 April 2019	3,960,603	210,000	118,495
Additions	-	-	-
Disposals	-	-	-
At 31 March 2020	3,960,603	210,000	118,495
DEPRECIATION			
At 1 April 2019	1,865,625	50,751	73,666
Charge for year	71,328	4,200	3,816
Eliminated on disposal	-	-	-
At 31 March 2020	1,936,953	54,951	77,482
NET BOOK VALUE			
At 31 March 2020	2,023,650	155,049	41,013
At 31 March 2019	2,094,978	159,249	44,829
	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2019	540,041	45,684	4,874,823
Additions	34,701	31,800	66,501
Disposals	-	(25,100)	(25,100)
At 31 March 2020	574,742	52,384	4,916,224
DEPRECIATION			
At 1 April 2019	522,001	29,871	2,541,914
Charge for year	12,107	13,202	104,653
Eliminated on disposal	-	(11,345)	(11,345)
At 31 March 2020	534,108	31,728	2,635,222
NET BOOK VALUE			
At 31 March 2020	40,634	20,656	2,281,002
At 31 March 2019	18,040	15,813	2,332,909

The cost of freehold property above is net of a grant to the value of £327,975 from the Health Authority dating back to the 1990s in relation to two properties. Whilst the charity is legal owner of the properties, there is a charge providing that in the event of a change in use or disposal of the properties, the Health Authority is to receive the open market value of the properties. The grant represents the total cost of the properties.

The charity is also the legal owner of another property, namely Radcliffe Meadows. The charity was given this property in 1996 by North Cheshire Health Authority. The property has a legal charge providing that in the event of a change in use or disposal of the property, the Health Authority are to receive the open market value of the property. Radcliffe Meadows was returned to the Health Authority after the year end.

A grant was received to fund the purchase of another of the charity's freehold properties, 10a Lodge Lane, Warrington. A condition of the grant was that if the building were sold or no longer used as a nursing home for clients with mental health disorder, the grant would be repayable. The amount repayable would be 25.5% of the market value of the property at the date of sale less the costs of sale. There is no intention to sell or change the use of the property.

All fixed assets, including freehold property are for the use in direct furtherance of the charity's objects.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020

11. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2019	330,343
Additions	6,327
Revaluations	(27,497)
At 31 March 2020	<u>309,173</u>
NET BOOK VALUE	
At 31 March 2020	<u>309,173</u>
At 31 March 2019	<u><u>330,343</u></u>

There were no investment assets held outside the UK.

The historical cost of unlisted investments at 31 March 2020 amounted to £271,928 (2019 - £265,601).

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	504,684	388,745
Other debtors	28,972	3,929
Prepayments and accrued income	356,177	517,999
	<u>889,833</u>	<u>910,673</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Bank loans and overdrafts (see note 15)	50,037	81,350
Trade creditors	578,996	111,775
Social security and other taxes	61,577	63,347
Other creditors	56,779	46,553
Accrued expenses	182,412	173,845
	<u>929,801</u>	<u>476,870</u>

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2020 £	2019 £
Bank loans (see note 15)	-	49,771
	<u>-</u>	<u>49,771</u>

15. LOANS

An analysis of the maturity of loans is given below:

	2020 £	2019 £
Amounts falling due within one year on demand:		
Bank loan	<u>50,037</u>	<u>81,350</u>
Amounts falling between one and two years:		
Bank loan	<u>-</u>	<u>49,771</u>

The bank loan is secured against freehold property at Honiton Way, Penketh and was being repaid by instalments of £6,921 per month, reducing to £3,968 from May 2020. The interest on the loan is 1.4% above the bank's base rate.

WARRINGTON COMMUNITY LIVING

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2020 £	2019 £
Within one year	106,329	129,665
Between one and five years	138,806	17,534
	<u>245,135</u>	<u>147,199</u>

17. SECURED DEBTS

The following secured debts are included within creditors:

	2020 £	2019 £
Bank loans	<u>50,037</u>	<u>131,121</u>

18. MOVEMENT IN FUNDS

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
General fund	3,066,525	(842,852)	195,949	2,419,622
Designated funds	2,615,798	(276,358)	(200,125)	2,139,315
Pension fund	(58,000)	58,000	-	-
Revaluation reserve	60,566	(27,497)	4,176	37,245
	<u>5,684,889</u>	<u>(1,088,707)</u>	<u>-</u>	<u>4,596,182</u>
TOTAL FUNDS	<u>5,684,889</u>	<u>(1,088,707)</u>	<u>-</u>	<u>4,596,182</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	7,015,243	(7,747,679)	(110,416)	(842,852)
Designated funds	-	(276,358)	-	(276,358)
Pension fund	-	-	58,000	58,000
Revaluation reserve	-	-	(27,497)	(27,497)
	<u>7,015,243</u>	<u>(8,024,037)</u>	<u>(79,913)</u>	<u>(1,088,707)</u>
TOTAL FUNDS	<u>7,015,243</u>	<u>(8,024,037)</u>	<u>(79,913)</u>	<u>(1,088,707)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020

18. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1/4/18 £	Net movement in funds £	Transfers between funds £	At 31/3/19 £
Unrestricted funds				
General fund	3,509,005	(586,022)	143,542	3,066,525
Designated funds	2,910,252	(150,912)	(143,542)	2,615,798
Pension fund	-	(58,000)	-	(58,000)
Revaluation reserve	60,566	-	-	60,566
	<u>6,479,823</u>	<u>(794,934)</u>	<u>-</u>	<u>5,684,889</u>
TOTAL FUNDS	<u>6,479,823</u>	<u>(794,934)</u>	<u>-</u>	<u>5,684,889</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	7,015,594	(7,446,250)	(155,366)	(586,022)
Designated funds	-	(150,912)	-	(150,912)
Pension fund	-	-	(58,000)	(58,000)
	<u>7,015,594</u>	<u>(7,597,162)</u>	<u>(213,366)</u>	<u>(794,934)</u>
Restricted funds				
Activities for residents fund	2,315	(2,315)	-	-
	<u>7,017,909</u>	<u>(7,599,477)</u>	<u>(213,366)</u>	<u>(794,934)</u>
TOTAL FUNDS	<u>7,017,909</u>	<u>(7,599,477)</u>	<u>(213,366)</u>	<u>(794,934)</u>

At 31 March 2020, designated funds had been set aside for the following purposes:

Significant refurbishment and renovation works - £2,139,315.

19. EMPLOYEE BENEFIT OBLIGATIONS

The charity was an admitted body to the Cheshire Pension Fund providing benefits based upon final pensionable pay. The pension scheme is funded by the payment of contributions and the assets of the scheme are held in a separately administered fund.

The most recent comprehensive actuarial valuation of the pension fund assets and the present value of the defined benefit obligation were carried out as at 31 March 2020.

The total cost recognised in the period was as follows:

	2020	2019
Net interest income	-	16,000
Recognised in net income / (expenditure)	-	16,000
Recognised in other gains / (losses)	(52,416)	(218,000)
Total cost recognised	<u>(52,416)</u>	<u>(202,000)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020

19. EMPLOYEE BENEFIT OBLIGATIONS - continued

The value of plan assets and future obligations were as follows:

	2020	2019
Present value of funded obligations	-	(11,471,000)
Fair value of plan assets	-	11,413,000
	<u>-</u>	<u>(58,000)</u>

Changes in the present value of the defined benefit obligations were as follows:

	2020
Opening defined benefit obligation	11,471,000
Interest expense	229,000
Benefits paid	(158,000)
Actuarial gains	(1,131,000)
Effect of settlement	(10,411,000)
Closing defined benefit obligation	<u>-</u>

Changes in the fair value of the pension scheme assets were as follows:

	2020
Opening plan assets	11,413,000
Interest income	229,000
Actual return on plan assets (excluding interest income)	476,000
Contributions by charity	133,000
Benefits paid	(158,000)
Effect of settlement	(12,093,000)
Closing plan assets	<u>-</u>

The amount that each major class of pension plan assets constitutes of the fair value of the total plan assets was as follows:

	2020	2019
Equity instruments	-	4,679,000
Debt instruments (Bonds)	-	5,364,000
Property	-	913,000
Cash	-	457,000
	<u>-</u>	<u>11,413,000</u>

The return on plan assets was as follows:

	2020	2019
Interest income	229,000	294,000
Actual return on plan assets (excluding interest income)	476,000	249,000
	<u>705,000</u>	<u>543,000</u>

The principal actuarial assumptions used were as follows:

	2020	2019
Discount rate	2.3%	2.4%
Expected rate of salary increases	2.6%	2.8%
Expected rate of pension increases	1.9%	2.5%
Expected return on assets	2.3%	2.4%

The mortality assumptions used for longevity (in years) on retirement at aged 65 are:

Retiring at the balance sheet date		
- Males	21.2 years	22.3 years
- Females	23.6 years	24.5 years
Retiring in 20 years		
- Males	21.9 years	23.9 years
- Females	25.0 years	26.5 years

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020

19. EMPLOYEE BENEFIT OBLIGATIONS - continued

The Charity has now fully left the Cheshire Pension Fund.

Defined contribution scheme

The charity operates defined contribution pension schemes for certain of its employees. The amount recognised as an expense during the year was £153,134 (2019 - £129,869). The amounts recognised are allocated to:

	2020	2019
	£	£
Homes for Older People	31,340	31,326
Nursing Home	33,909	29,459
Residential Network including Westleigh House	26,575	19,576
Community Network	38,463	35,642
Ryfields Village	22,847	13,866
	<hr/>	<hr/>
	153,134	129,869
	<hr/>	<hr/>

At 31 March 2020, £25,938 (2019 - £18,111) was payable in respect of defined contribution pension schemes, all of which related to unrestricted funds.

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2020.

21. INDEMNITY INSURANCE

The charity has made payments for insurance on behalf of the trustees and officers of the company to indemnify them against any obligations which may arise as a result of their actions in connection with the objects of the company. Payments amounted to £2,376 (2019 - £1,478) and is charged in the Statement of Financial Activities.

22. FUNDS HELD AS CUSTODIAN FOR OTHERS

The charity acts as custodian of monies belonging to certain of its service users. These monies are held in bank accounts separate from the accounts of the charity. At 31 March 2020, the charity held £323,962 (2019 - £332,632) as custodian.

WARRINGTON COMMUNITY LIVING

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2020**

	Homes for Older People £	Nursing Home £	Residential Network including Westleigh House £	Community Care Network £	Ryfields Village	2020 £	2019 £
INCOMING RESOURCES							
Voluntary Income							
Donations	973	58	38	513	26	1,608	2,711
Grants	-	-	-	102,152	179,093	281,245	335,894
	973	58	38	102,665	179,119	282,853	338,605
Investment Income							
Deposit account interest	1,384	1,564	1,023	1,323	722	6,016	4,204
Incoming resources from charitable activities							
Social Services funding	1,131,282	1,812,688	1,213,969	1,194,032	200,924	5,552,895	5,569,481
Other income	444,614	2,469	2,010	32,668	32	481,793	423,010
Care income	-	-	-	-	303,108	303,108	299,995
Cleaning and laundry income	-	-	-	23	53,510	53,533	44,564
Rental income	-	-	-	333,645	-	333,645	337,704
	1,575,896	1,815,157	1,215,979	1,560,368	557,574	6,724,974	6,674,754
Other Income							
Profit on sale of tangible fixed assets	-	100	1,300	-	-	1,400	346
Total incoming resources	1,578,253	1,816,879	1,218,340	1,664,356	737,415	7,015,243	7,017,909
RESOURCES EXPENDED							
Charitable activities							
Wages	1,052,237	1,579,176	912,741	1,043,162	697,686	5,285,002	5,175,877
Social security	34,569	64,568	44,523	73,867	34,918	252,445	234,246
Pensions	24,661	26,358	21,638	32,074	19,362	124,093	88,370
Rent and rates	22,427	17,977	40,684	261,877	-	342,965	271,408
Light and heat	71,496	42,197	32,568	3,793	-	150,054	142,795
Telephone	3,750	3,529	3,501	14,406	1,648	26,834	30,630
Postage and stationery	7,035	8,047	7,840	2,125	5,375	30,422	27,877
Sundry expenses	33	37	24	32	18	144	230
Food and provisions	73,881	46,363	34,990	633	1,938	157,805	160,098
Medical and clinical costs	21,948	32,788	15,174	2,183	1,441	73,534	59,186
Transport costs	1,485	9,773	7,805	1,382	17	20,462	17,711
Recruitment expenses	1,261	1,415	1,038	1,218	1,539	6,471	8,477
Training costs	4,237	7,940	4,385	5,290	3,938	25,790	33,334
Repairs and renewals	177,704	185,846	83,406	15,053	888	462,897	364,151
Cleaning	15,827	13,722	9,103	1,043	2,031	41,726	46,615
Registration costs	9,214	4,096	4,094	2,419	1,209	21,032	22,975
Travelling	433	301	2,345	25,101	483	28,663	33,188
Computer costs	521	213	1,297	-	648	2,679	1,197
Private health	338	605	138	1,187	-	2,268	3,382
Bad debt provision	5,673	-	-	6	11,873	17,552	124,099
Legal and professional fees	-	24,209	-	-	3,000	27,209	-
Depreciation	50,423	22,084	6,337	18,024	696	97,564	99,463
Mortgage interest	1,969	-	-	-	-	1,969	3,521
	1,581,122	2,091,244	1,233,631	1,504,875	788,708	7,199,580	6,948,830

WARRINGTON COMMUNITY LIVING

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2020

	Homes for Older People £	Nursing Home £	Residential Network including Westleigh House £	Community Care Network £	Ryfields Village	2020 £	2019 £
Support Costs							
Management							
Wages	96,159	108,701	71,074	91,978	50,169	418,081	321,443
Social security	7,165	8,100	5,296	6,854	3,738	31,153	25,896
Pensions	6,679	7,551	4,937	6,389	3,485	29,041	25,529
Rent and rates	5,265	5,952	3,891	5,036	2,747	22,891	22,065
Insurance	16,320	18,448	12,062	15,610	8,515	70,955	71,657
Telephone	1,653	1,868	1,222	1,581	862	7,186	3,057
Postage and stationery	9,580	10,829	7,081	9,163	4,998	41,651	19,952
Sundry expenses	3,919	4,431	2,897	3,749	2,045	17,041	2,092
Repairs and renewals	4,914	5,049	4,138	4,701	2,564	21,366	3,904
Recruitment expenses	3,213	3,632	2,375	3,073	1,676	13,969	26,040
Training costs	4,137	4,677	3,058	3,957	2,159	17,988	8,791
Computer costs	5,581	6,309	4,125	5,338	2,912	24,265	25,949
Cleaning	700	791	517	669	365	3,042	2,479
Travelling	297	336	220	284	155	1,292	1,635
Payroll fees	4,617	5,219	3,413	4,416	2,409	20,074	19,951
Bank charges	453	478	313	404	221	1,869	119
Private health	190	215	140	182	98	825	212
Depreciation	1,630	1,844	1,205	1,560	850	7,089	5,288
	<u>172,472</u>	<u>194,430</u>	<u>127,964</u>	<u>164,944</u>	<u>89,968</u>	<u>749,778</u>	<u>586,059</u>
Governance costs							
Legal and professional fees	4,420	4,997	3,267	4,228	2,306	19,218	17,589
Accountancy	7,048	7,968	5,210	6,741	3,677	30,644	-
Auditors' remuneration	1,976	2,233	1,460	1,890	1,031	8,590	7,410
Auditors' remuneration for non-audit work	-	-	-	-	-	-	24,672
Pension administration fees	2,731	3,087	2,019	2,612	1,425	11,874	10,632
Advocacy Fees	3,448	-	-	905	-	4,353	4,285
	<u>19,623</u>	<u>18,285</u>	<u>11,956</u>	<u>16,376</u>	<u>8,439</u>	<u>74,679</u>	<u>64,588</u>
Total resources expended	1,773,217	2,303,959	1,373,551	1,686,195	887,115	8,024,037	7,599,477
Net income / (expenditure)	<u>(194,964)</u>	<u>(487,080)</u>	<u>(155,211)</u>	<u>(21,839)</u>	<u>(149,700)</u>	<u>(1,008,794)</u>	<u>(581,568)</u>