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**WARRINGTON COMMUNITY LIVING**  
(A Company Limited by Guarantee)

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**WARRINGTON COMMUNITY LIVING**  
**(A Company Limited by Guarantee)**

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**WARRINGTON COMMUNITY LIVING**  
**(A Company Limited by Guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2021**

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<b>Trustees</b>	Mr C Howarth, Trustee Mr P Holmes, Trustee Mrs J L Wycherley, Trustee Mrs J Carolan, Trustee Mr I Fairbrother, Trustee Mr P Taberham, Trustee Mr R Gore, Trustee Mrs K Robinson, Trustee
<b>Company registered number</b>	02595601
<b>Charity registered number</b>	1003023
<b>Registered office</b>	The Gateway Resource Centre Sankey Street Warrington Cheshire WA1 1SR
<b>Chief executive officer</b>	Phillip Sermon
<b>Independent auditor</b>	Crowe U.K. LLP 3rd floor The Lexicon Mount Street Manchester M2 5NT
<b>Senior Management Team</b>	Phil Sermon - Chief Executive Officer Sarah Gardner - Deputy Chief Executive Officer Deborah Furness - Project Manager Aravind Appaji - Finance Manager Sarah Battersby - Quality and Safeguarding manager Tania Young - Organisational Support Manager Elaine Cleary - Organisational Development Manager

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**WARRINGTON COMMUNITY LIVING**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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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 2021.

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).

## **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.

### **Recruitment and appointment of new trustees**

Trustees are recruited via an open recruitment method with Trustee roles being advertised on LinkedIn and other social media channels

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.

### **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.

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**WARRINGTON COMMUNITY LIVING**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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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.

The next Strategy Day will be held with Trustees and colleagues in October 2021.

**OBJECTIVES AND ACTIVITIES**

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, developing social skills, confidence, and personal relationships to take their place as active valued citizens in the community.

**Outreach-working** to support people to develop their independence and resilience 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 as possible.

**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.

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**WARRINGTON COMMUNITY LIVING**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**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. Circa 600 people have used those services during this period and our current funding limits the number of people that we can support. 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. Warrington Community Living attend and support a range of local statutory and voluntary sector forums relating to older people, people with learning disabilities, and people with dementia.

**Achievement and performance Charitable activities**

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 continued and following a merger with Warrington Community Care 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

Lodge Lane - a residential nursing home in Bewsey for 20 people with mental health issues.

Westleigh House - a residential home in Stockton Heath for 20 people with mental health issues

Lucklaw - a residential home in Great Sankey for 4 people with profound and multiple learning and physical disabilities.

Twiss Green Lane - a residential home in Great Sankey for 4 people with profound and multiple learning 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.

And the following service which are 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 option to admission to psychiatric hospital.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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As at March 2021 our CQC ratings are as follows;

<b>Service</b>	<b>CQC Rating</b>
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 except for 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%.

We appointed a new external CEO and internally promoted a new Deputy CEO to lead the organisation through its next stages of development turnaround and transformation focusing on care, people, quality, safeguarding and commerciality.

February /March 2020 saw the outbreak of Covid-19 pandemic where we endeavoured 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 endeavoured 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 Teams, Zoom, WhatsApp etc so that residents could then be assisted in communicating with friends and family who could not visit. As lockdown restrictions were amended or lifted we amended our services to reflect the guidelines and continue to closely monitor and test all services to protect residents and staff members.

#### **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**

Currently our designated funds total £2 million. Of this the key designations are as follows:

Heathside	£1,784,520
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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Major repairs	£100,229
Radcliffe Meadows	£167,919

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

An analysis of reserves at 31 March 2021 reveals that of total reserves of £4.28m of which £2.28m represents unrestricted and remaining funds £2.00m available for designated repair and refurbishment.

**Principal risks /uncertainties**

Covid 19 continues to be a worldwide risk and at WCL we continue to follow national guidelines and best practices to mitigate the risk to both our residents and staff. We closely and continuously update our operating practices in line with guidance from the UK government, CQC etc.

Other risks include care and safeguarding of residents and service users are mitigated with a dedicated Safeguarding Manager following the Health and Safety Executive (HSE) guidance stressing the need for risk assessments to be proportionate and balanced as well as reflecting a common-sense, integrated approach to health and safety. This protects our people by putting in place measures to control realistic risks, so far as reasonably practicable.



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Future Plans**

Following a deep dive review of the organisation we committed to ensuring that each service was financially self-sufficient and operating at a surplus therefore not reliant on cross subsidies from other services. In addition we agreed to invest in services where opportunities presented themselves to offer enhanced facilities to residents or service users such as reviewing the opportunities to provide en-suite facilities in Residential Care Homes. We committed to renegotiate or exit any contract or service that in our professional opinion we could not foresee would operate in surplus.

Additionally, we committed to actively start tendering for new services (mini and maxi tenders). Furthermore to consider repurposing property to provide new services that meet local authority requirements as specified in their Market /Housing Positioning Statement as well as to consider Mergers & Acquisitions if there was a great fit from a care, safeguarding, cultural, geographic and commercial perspective.

**Going Concern**

The main financial focus for the 20/21 year was to turnaround the organisation from loss making to a surplus generating organisation. This involved looking at all income streams and seeking to maximise these as well as all expenditure and seeking to verify if it was necessary as well as best value.

As regards income we re-negotiated several contracts to increase their contributions, introduced top up fees for certain facilities provided in residential care homes and a marketing campaign to reduce voids in all services.

As regards expenditure we looked at a programme of labour efficiencies through rota planning and scheduling, we looked at expenditure in every category from food to vehicles and IT to Maintenance and Repairs. In addition, we looked at the central overhead and reduced costs through a redundancy programme without compromising quality of support.

The outcome for the organisation was that almost every service even at its micro level started to operate at a surplus and a focus on commerciality as well as care, quality and safeguarding was established.

A further part of our move towards operating surplus generating services we made the decision at the board meeting in December 2020 to look to close Lodge Lane Nursing Home and to consider all options as to its future -these included repurposing the asset, disposal, leasing the building to a care operator or mothballing.

The results of all of these turnaround actions has meant that the organisation is significantly better placed to move forward as a going concern.

Approved by order of the members of the board of Trustees and signed on their behalf by:



**Mr R Gore**

Date: 17th November 2021

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**WARRINGTON COMMUNITY LIVING**  
**(A Company Limited by Guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WARRINGTON COMMUNITY LIVING**

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## **Opinion**

We have audited the financial statements of Warrington Community Living (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (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 2021 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 Charities Act 2011.

## **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 Auditor's 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 United Kingdom, including the Financial Reporting Council'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**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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**WARRINGTON COMMUNITY LIVING**  
**(A Company Limited by Guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WARRINGTON COMMUNITY LIVING**  
**(CONTINUED)**

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**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 Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and 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.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement, 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.

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**WARRINGTON COMMUNITY LIVING**  
**(A Company Limited by Guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WARRINGTON COMMUNITY LIVING**  
**(CONTINUED)**

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**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 an Auditor's Report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, Charities Act 2011 and employment tax legislation. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Directors and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management and completeness of income. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, specific tests on revenue recognition and cut off and reviewing accounting estimates for biases.

Our audit approach for income was to being our testing from source documentation such as rent registers and contracts with the council. Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards.

We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditor's Report.

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**WARRINGTON COMMUNITY LIVING**  
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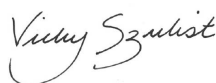
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WARRINGTON COMMUNITY LIVING**  
**(CONTINUED)**

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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 Auditor's 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**V Szulist(Senior Statutory Auditor)**  
**Crowe U.K. LLP**

Statutory Auditor

3rd floor

The Lexicon

Mount Street

Manchester

M2 5NT

Date: 1st December 2021

Crowe U.K. LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**WARRINGTON COMMUNITY LIVING**  
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2021**

		<b>Continuing operations 2021 £</b>	<b>Discontinued operations 2021 £</b>	<b>Total Unrestricted Funds 2021 £</b>	<i>Continuing operations 2020 £</i>	<i>Total funds 2020 £</i>
	<b>Note</b>					
<b>Income from:</b>						
Donations and legacies	4	140,371	-	140,371	282,853	282,853
Charitable activities	5	4,917,374	960,799	5,878,173	6,724,974	6,724,974
Investments	6	5,577	-	5,577	6,016	6,016
Other income	7	12,949	-	12,949	1,400	1,400
<b>Total income</b>		<b>5,076,271</b>	<b>960,799</b>	<b>6,037,070</b>	<b>7,015,243</b>	<b>7,015,243</b>
<b>Expenditure on:</b>						
Charitable activities		6,126,323	254,332	6,380,655	8,024,037	8,024,037
<b>Net movement in funds before other recognised gains/(losses)</b>						
		(1,050,052)	706,467	(343,585)	(1,008,794)	(1,008,794)
<b>Other recognised gains/(losses):</b>						
Gains/(losses) on revaluation of fixed assets		28,474	-	28,474	(27,497)	(27,497)
Actuarial gains/(losses) on defined benefit schemes		-	-	-	(52,416)	(52,416)
<b>Net movement in funds</b>		<b>(1,021,578)</b>	<b>706,467</b>	<b>(315,111)</b>	<b>(1,088,707)</b>	<b>(1,088,707)</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		4,596,182	-	4,596,182	5,684,889	5,684,889
Net movement in funds		(1,021,578)	706,467	(315,111)	(1,088,707)	(1,088,707)
<b>Total funds carried forward</b>		<b>3,574,604</b>	<b>706,467</b>	<b>4,281,071</b>	<b>4,596,182</b>	<b>4,596,182</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 15 to 35 form part of these financial statements.

**WARRINGTON COMMUNITY LIVING**  
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**REGISTERED NUMBER: 02595601**

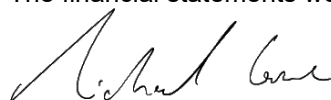
**BALANCE SHEET**  
**AS AT 31 MARCH 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	16	2,206,860	2,281,002
Investments	17	344,016	309,173
		<u>2,550,876</u>	<u>2,590,175</u>
<b>Current assets</b>			
Debtors	18	673,496	889,833
Cash at bank and in hand		1,646,686	2,045,975
		<u>2,320,182</u>	<u>2,935,808</u>
Creditors: amounts falling due within one year	19	(589,987)	(929,801)
<b>Net current assets</b>		<u>1,730,195</u>	<u>2,006,007</u>
<b>Total assets less current liabilities</b>		<u>4,281,071</u>	<u>4,596,182</u>
<b>Total net assets</b>		<u><u>4,281,071</u></u>	<u><u>4,596,182</u></u>
<b>Charity funds</b>			
Restricted funds	21	-	-
Unrestricted funds	21	4,281,071	4,596,182
<b>Total funds</b>		<u><u>4,281,071</u></u>	<u><u>4,596,182</u></u>

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

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



**Mr R Gore**

Date: 17th November 2021

The notes on pages 15 to 35 form part of these financial statements.

**WARRINGTON COMMUNITY LIVING**  
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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

	Note	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Net cash used in operating activities	24	(317,785)	(516,889)
<b>Cash flows from investing activities</b>			
Dividends, interests and rents from investments		8,949	6,016
Proceeds from the sale of tangible fixed assets		700	15,155
Purchase of tangible fixed assets		(34,747)	(66,501)
Purchase of investments		(6,369)	(6,327)
<b>Net cash used in investing activities</b>		(31,467)	(51,657)
<b>Cash flows from financing activities</b>			
Repayments of borrowing		(50,037)	(81,084)
<b>Net cash used in financing activities</b>		(50,037)	(81,084)
<b>Change in cash and cash equivalents in the year</b>		(399,289)	(649,630)
Cash and cash equivalents at the beginning of the year		2,045,975	2,695,605
<b>Cash and cash equivalents at the end of the year</b>	25	1,646,686	2,045,975

The notes on pages 15 to 35 form part of these financial statements



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**WARRINGTON COMMUNITY LIVING**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**1. 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 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.

**2. Accounting policies**

**2.1 Going concern**

The main financial focus for the 20/21 year was to turnaround the organisation from loss making to a surplus generating organisation. This involved looking at all income streams and seeking to maximise these as well as all expenditure and seeking to verify if it was necessary as well as best value.

Management re-negotiated several contracts to increase their contributions, introduced top up fees for certain facilities provided in residential care homes and a marketing campaign to reduce voids in all services. In addition, they implemented a programme of labour efficiencies through rota planning and scheduling reduced costs through a redundancy programme without compromising quality of support.

The outcome for the organisation was that almost every service even at its micro level started to operate at a surplus and a focus on commerciality as well as care, quality and safeguarding was established.

A further part of our move towards operating surplus generating services we made the decision at the board meeting in December 2020 to look to close Lodge Lane Nursing Home and to consider all options as to its future -these included repurposing the asset, disposal, leasing the building to a care operator or mothballing.

The results of all of these turnaround actions has meant that the organisation is significantly better placed to move forward as a going concern.

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**WARRINGTON COMMUNITY LIVING**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
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**2. Accounting policies (continued)**

**2.2 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable 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.

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.

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**WARRINGTON COMMUNITY LIVING**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**2. Accounting policies (continued)**

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any 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.

**2.4 Taxation**

The Charity 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 Charity 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.

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

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**WARRINGTON COMMUNITY LIVING**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**2. Accounting policies (continued)**

**2.5 Tangible fixed assets and depreciation (continued)**

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	-	Straight line between 18 - 50 years
Long-term leasehold property	-	2% On cost
Motor vehicles	-	Straight line between 4 - 5 years
Fixtures and fittings	-	Straight line between 3 - 6 years
Improvements to property	-	5% on cost and Straight line over 5 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 recognised the full purchase price of the properties.

**2.6 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.

**2.7 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.8 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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**WARRINGTON COMMUNITY LIVING**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**2. Accounting policies (continued)**

**2.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

**2.10 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.11 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.

**2.12 Pensions**

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 31 March 2020 to fully exit the scheme. In the prior year 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 the 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.

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**WARRINGTON COMMUNITY LIVING**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**2. Accounting policies (continued)**

**2.13 Fund accounting**

General funds are unrestricted funds which 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 the notes to the financial statements.

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

**3. Critical accounting estimates and areas of judgment**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

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.

**4. Income from donations and legacies**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Donations	2,566	<b>2,566</b>	1,608
Grants	137,805	<b>137,805</b>	281,245
	<hr/>	<hr/>	<hr/>
	140,371	<b>140,371</b>	282,853
	<hr/>	<hr/>	<hr/>
<i>Total 2020</i>	282,853	<b>282,853</b>	
	<hr/>	<hr/>	

**WARRINGTON COMMUNITY LIVING**  
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**NOTES TO THE FINANCIAL STATEMENTS  
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**5. Income from charitable activities**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Social Services funding	5,321,902	<b>5,321,902</b>	5,552,895
Other income	308,117	<b>308,117</b>	481,793
Care income	109,027	<b>109,027</b>	303,108
Cleaning and laundry income	22,699	<b>22,699</b>	53,533
Rental income	116,428	<b>116,428</b>	333,645
	<u>5,878,173</u>	<u><b>5,878,173</b></u>	<u>6,724,974</u>
<i>Total 2020</i>	<u>6,724,974</u>	<u><b>6,724,974</b></u>	

**6. Investment income**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Deposit account income	5,577	<b>5,577</b>	6,016
	<u>6,016</u>	<u><b>6,016</b></u>	
<i>Total 2020</i>	<u>6,016</u>	<u><b>6,016</b></u>	

**7. Other incoming resources**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Other income	12,949	<b>12,949</b>	1,400
	<u>1,400</u>	<u><b>1,400</b></u>	
<i>Total 2020</i>	<u>1,400</u>	<u><b>1,400</b></u>	

**WARRINGTON COMMUNITY LIVING**  
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**NOTES TO THE FINANCIAL STATEMENTS  
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**8. Income by charitable activities**

<b>Activity</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Homes for older people	1,315,680	<b>1,315,680</b>	1,575,896
Nursing home	830,794	<b>830,794</b>	1,815,157
Residential network including Westleigh House	1,374,352	<b>1,374,352</b>	1,215,979
Community network	1,704,614	<b>1,704,614</b>	1,560,368
Ryfields Village	418,455	<b>418,455</b>	504,064
COVID grant funding	387,419	<b>387,419</b>	-
Central	5,756	<b>5,756</b>	-
	<u>6,037,070</u>	<u><b>6,037,070</b></u>	<u>6,671,464</u>

**9. Expenditure on charitable activities**

	<b>2021 £</b>	<i>2020 £</i>
Direct costs	<b>5,534,593</b>	7,199,580
Support costs	<b>736,962</b>	749,778
Governance costs	<b>109,100</b>	74,679
	<u><b>6,380,655</b></u>	<u>8,024,037</u>



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**NOTES TO THE FINANCIAL STATEMENTS  
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**10. Direct costs**

	2021 £	2020 £
Wages	4,219,568	5,285,002
Social security	220,998	252,445
Pensions	103,944	124,093
Rent and rates	104,428	342,965
Light and heat	90,547	150,054
Telephone	28,347	26,834
Postage and stationery	35,216	30,422
Sundry expenses	3,963	144
Food and provisions	144,392	157,805
Medical and clinical costs	81,727	73,534
Transport costs	8,453	20,462
Recruitment expenses	29,212	6,471
Training costs	2,361	25,790
Repairs and Renewals	271,290	462,897
Cleaning	29,559	41,726
Registration costs	17,822	21,032
Travelling	12,046	28,663
Computer costs	10,326	2,679
Private health	2,465	2,268
Bad debts	1,552	17,552
Legal and professional fees	10,951	27,209
Depreciation	105,076	97,564
Mortgage interest	350	1,969
	<b>5,534,593</b>	<b>7,199,580</b>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**11. Support costs**

	2021 £	2020 £
Wages	458,278	418,081
National insurance	43,699	31,153
Pension cost	30,462	29,041
Rent and rates	24,084	22,891
Insurance	72,014	70,955
Telephone	8,444	7,186
Postage	2,607	41,651
Sundry	3,485	17,041
Repairs and renewals	1,577	21,366
Recruitment	22,819	13,969
Training costs	4,821	17,988
Computer costs	37,078	24,265
Cleaning	1,632	3,042
Travelling	1,016	1,292
Payroll fees	18,600	20,074
Depreciation	3,307	7,089
Private health	-	825
Bank charges	3,232	1,869
Profit on sale of asset	(193)	-
	<u>736,962</u>	<u>749,778</u>

**12. Governance costs**

	2021 £	2020 £
Legal and professional fees	82,175	19,218
Auditors' remuneration	8,100	8,590
Auditors' remuneration for non-audit work	7,200	30,644
Pension administration fees	10,500	11,874
Advocacy fees	1,125	4,353
	<u>109,100</u>	<u>74,679</u>

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

	<b>2021</b> £	<b>2020</b> £
Auditors' remuneration	<b>15,300</b>	8,590
Auditors' remuneration for non-audit work	-	30,644
Depreciation - owned assets	<b>108,383</b>	104,653
Surplus on disposal of fixed assets	<b>(507)</b>	(1,400)
	<b>123,176</b>	142,487

Auditors remuneration for non-audit work in the prior year relates entirely to fees payable to the charity's former auditors.

**14. Staff costs**

	<b>2021</b> £	<b>2020</b> £
Wages and salaries	<b>4,677,846</b>	5,703,083
Social security costs	<b>264,697</b>	283,598
Contribution to defined contribution pension schemes	<b>134,406</b>	153,134
	<b>5,076,949</b>	6,139,815

During the year the Charity agreed a settlement figure of £22,018 plus pension of £5,010 to the former CEO as a result of the termination of his employment.

In addition, the Charity paid £12,999 to a former employee in lieu of notice on termination of her employment.

The average number of persons employed by the Charity during the year was as follows:

	<b>2021</b> No.	<b>2020</b> No.
Homes for older people	<b>71</b>	78
Nursing home	<b>32</b>	61
Residential network inc Westleigh House	<b>57</b>	63
Community network	<b>67</b>	78
Head office	<b>15</b>	15
Ryfields Village	<b>20</b>	49
	<b>262</b>	344

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**14. Staff costs (continued)**

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

	<b>2021</b>	<i>2020</i>
	<b>No.</b>	<i>No.</i>
In the band £60,001 - £70,000	<b>1</b>	<i>1</i>

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 £551,928 (2020: £473,784).

**15. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, expenses totalling £268 were reimbursed or paid directly to the Trustees, (2020 - £NIL to the Trustees).

**WARRINGTON COMMUNITY LIVING**  
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**NOTES TO THE FINANCIAL STATEMENTS  
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**16. Tangible fixed assets**

	Freehold property £	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Improvements to property £	Total £
<b>Cost or valuation</b>						
At 1 April 2020	3,960,603	210,000	52,384	574,742	118,495	4,916,224
Additions	-	-	-	32,760	1,987	34,747
Disposals	-	-	(14,500)	(910)	(42,188)	(57,598)
At 31 March 2021	3,960,603	210,000	37,884	606,592	78,294	4,893,373
<b>Depreciation</b>						
At 1 April 2020	1,936,953	54,951	31,728	534,108	77,482	2,635,222
Charge for the year	71,328	4,200	8,249	20,774	3,832	108,383
On disposals	-	-	(14,500)	(404)	(42,188)	(57,092)
At 31 March 2021	2,008,281	59,151	25,477	554,478	39,126	2,686,513
<b>Net book value</b>						
At 31 March 2021	1,952,322	150,849	12,407	52,114	39,168	2,206,860
At 31 March 2020	2,023,650	155,049	20,656	40,634	41,013	2,281,002

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.

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.

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**NOTES TO THE FINANCIAL STATEMENTS  
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**17. Fixed asset investments**

	Listed investments £
<b>Cost or valuation</b>	
At 1 April 2020	309,173
Additions	6,369
Revaluations	28,474
<b>At 31 March 2021</b>	<b>344,016</b>
<b>Net book value</b>	
<b>At 31 March 2021</b>	<b>344,016</b>
<i>At 31 March 2020</i>	<i>309,173</i>

There were no investment assets held outside the UK.

The historical cost of investments at 31 March 2021 amounted to £278,297 (2020 - £271,928).

**18. Debtors**

	2021 £	2020 £
<b>Due within one year</b>		
Trade debtors	410,528	504,684
Other debtors	-	28,972
Prepayments and accrued income	262,968	356,177
	<b>673,496</b>	<b>889,833</b>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**19. Creditors: Amounts falling due within one year**

	2021 £	2020 £
Bank loans	-	50,037
Trade creditors	290,709	578,996
Other taxation and social security	58,953	61,577
Other creditors	50,042	56,779
Accruals and deferred income	190,283	182,412
	<u>589,987</u>	<u>929,801</u>

The bank loan was secured

**20. Financial instruments**

	2021 £	2020 £
<b>Financial assets</b>		
Financial assets measured at cost through income and expenditure	2,056,214	1,423,489
Financial assets measured at fair value	344,016	309,173
	<u>2,400,230</u>	<u>1,732,662</u>
	2021 £	2020 £
<b>Financial liabilities</b>		
Financial liabilities measured at cost through income and expenditure	531,034	868,224

Financial assets measured at costs through income and expenditure comprise trade debtors and cash

Financial instruments measured at fair value through income and expenditure comprise investments

Financial liabilities measured at cost through income and expenditure comprise trade and other creditors and accruals

**WARRINGTON COMMUNITY LIVING**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**21. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Designated Funds - all funds	2,139,315	-	(71,102)	-	2,068,213
<b>General funds</b>					
General funds	2,419,622	6,037,070	(6,309,553)	-	2,147,139
Revaluation reserve	37,245	-	-	28,474	65,719
	2,456,867	6,037,070	(6,309,553)	28,474	2,212,858
<b>Total unrestricted funds</b>	<b>4,596,182</b>	<b>6,037,070</b>	<b>(6,380,655)</b>	<b>28,474</b>	<b>4,281,071</b>



**WARRINGTON COMMUNITY LIVING**  
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**NOTES TO THE FINANCIAL STATEMENTS  
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**21. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2020 £</i>
<b>Unrestricted funds</b>						
<b>Designated funds</b>						
Designated Funds - all funds	2,615,798	-	(276,358)	(200,125)	-	2,139,315
<b>General funds</b>						
General funds	3,066,525	7,015,243	(7,747,679)	195,949	(110,416)	2,419,622
Revaluation reserve	60,566	-	-	4,176	(27,497)	37,245
Pension reserve	(58,000)	-	-	-	58,000	-
	<u>3,069,091</u>	<u>7,015,243</u>	<u>(7,747,679)</u>	<u>200,125</u>	<u>(79,913)</u>	<u>2,456,867</u>
<b>Total unrestricted funds</b>	<u>5,684,889</u>	<u>7,015,243</u>	<u>(8,024,037)</u>	<u>-</u>	<u>(79,913)</u>	<u>4,596,182</u>

**22. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 April 2020 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Gains/ (Losses) £</b>	<b>Balance at 31 March 2021 £</b>
Designated funds	2,139,315	-	(71,102)	-	2,068,213
General funds	2,456,867	6,037,070	(6,309,553)	28,474	2,212,858
	<u>4,596,182</u>	<u>6,037,070</u>	<u>(6,380,655)</u>	<u>28,474</u>	<u>4,281,071</u>

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**22. Summary of funds (continued)**

**Summary of funds - prior year**

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2020 £</i>
Designated funds	2,615,798	-	(276,358)	(200,125)	-	2,139,315
General funds	3,069,091	7,015,243	(7,747,679)	200,125	(79,913)	2,456,867
	<u>5,684,889</u>	<u>7,015,243</u>	<u>(8,024,037)</u>	<u>-</u>	<u>(79,913)</u>	<u>4,596,182</u>

Designated funds had been set aside for the significant refurbishment and renovation works

**23. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Tangible fixed assets	2,206,860	<b>2,206,860</b>
Fixed asset investments	344,016	<b>344,016</b>
Current assets	2,320,182	<b>2,320,182</b>
Creditors due within one year	(589,987)	<b>(589,987)</b>
<b>Total</b>	<u>4,281,071</u>	<u><b>4,281,071</b></u>

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**23. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	2,281,002	2,281,002
Fixed asset investments	309,173	309,173
Current assets	2,935,808	2,935,808
Creditors due within one year	(929,801)	(929,801)
<b>Total</b>	<b>4,596,182</b>	<b>4,596,182</b>

**24. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2021 £</b>	<b>2020 £</b>
Net expenditure for the year (as per Statement of Financial Activities)	<b>(343,585)</b>	<b>(1,008,794)</b>
<b>Adjustments for:</b>		
Depreciation charges	<b>108,383</b>	104,653
Dividends, interests and rents from investments	<b>(8,949)</b>	(6,016)
Profit on the sale of fixed assets	<b>(193)</b>	(1,400)
Decrease in debtors	<b>216,337</b>	20,840
Increase/(decrease) in creditors	<b>(289,778)</b>	484,244
Increase/(reduction) in pension liability	-	(58,000)
Actuarial Loss on Pension Scheme	-	(52,416)
<b>Net cash used in operating activities</b>	<b>(317,785)</b>	<b>(516,889)</b>

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**25. Analysis of cash and cash equivalents**

	2021 £	2020 £
Cash in hand	1,646,686	2,045,975
<b>Total cash and cash equivalents</b>	<b>1,646,686</b>	<b>2,045,975</b>

**26. Analysis of changes in net debt**

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	2,045,975	(399,289)	1,646,686
Debt due within 1 year	(50,037)	50,037	-
	<b>1,995,938</b>	<b>(349,252)</b>	<b>1,646,686</b>

**27. Employee benefit obligations**

In previous years 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.

Since exiting the scheme the charity has operated a defined contribution scheme. Payments made to the scheme

The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £134,406 (2020 - £153,134). £22,215 (2020: £25,938) was payable to the fund at the balance sheet date and are included in creditors."

**28. 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 amounts to £2,851 (2020 - £2,376) and is charged in the Statement of Financial Activities.

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**29. 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 2021, the charity held £126,060 (2020 - £323,962) as custodian.

**30. Operating lease commitments**

At 31 March 2021 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Not later than 1 year	<b>221,012</b>	<b>106,329</b>
Later than 1 year and not later than 5 years	<b>150,762</b>	<b>138,806</b>
Later than 5 years	<b>38,941</b>	<b>-</b>
	<b>410,715</b>	<b>245,135</b>

**31. Related party transactions**

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2021.