

Reply to: Rachel Pickup
Our ref: ELL417/AJP/RP

14 October 2022

Sylvia Peters
Ellys Extra Care Limited

Moore and Smalley LLP

Priory Close
St Mary's Gate
Lancaster
LA1 1XB

T: 01524 62801

mooreandsmalley.co.uk

Dear Sylvia

Accounts for the Year Ended 31 March 2022

Further to our meeting, please find attached the following documents for your formal approval.

- 1 One unsigned copy of the full accounts for the year ended 31 March 2022, would you please have the balance sheet statement signed, as indicated.
- 2 One unsigned copy of a letter of representation. This draft letter, addressed to ourselves, confirms in writing various aspects of the independent examination for which we needed to rely on yourselves for the relevant accounts preparation evidence please sign as indicated
- 3 A schedule of journals posted during the course of the independent examination for your formal approval.
- 4 A copy of our fee account for the independent examination this year.

After approval of the accounts I will arrange submission to Companies House, and as in previous years I assume you will submit the accounts electronically to the Charity Commission along with your annual return.

Please do not hesitate to contact me or Adam Parton if you have any queries about any of the attached or if I can be of any further assistance.

Yours sincerely

Rachel Pickup

Rachel Pickup
Corporate Services Manager
rachel.pickup@mooreandsmalley.co.uk

Ellys Extra Care Limited

Trustees' Report and Unaudited Financial Statements

**For The Year Ended
31 March 2022**

ELLYS EXTRA CARE LIMITED

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ELLYS EXTRA CARE LIMITED

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31 MARCH 2022

Registered charity name Ellys Extra Care Limited

Charity registration number 703127

Company registration number 02453210

Registered office 10 St Johns Avenue
Heysham
Morecambe
Lancashire
LA3 1EU

The trustees

The trustees who served the charity during the period were as follows:-

Miss S Peters
Mrs M W Irvine

Secretary Miss S Peters

Independent Examiner MHA Moore and Smalley
Chartered Accountants
Priory Close
St Mary's Gate
Lancaster
Lancashire
LA1 1XB

ELLYS EXTRA CARE LIMITED

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2022.

Structure, governance and management

Ellys Extra Care is a registered charity and a company limited by guarantee and is governed by its Memorandum and Articles of Association. The Directors have incorporated the provisions of the Statement of Recommended Practices (SORP) 'Accounting and Reporting by Charities' into this report and financial statements.

The trustees who served during the year were:

Miss S Peters
Mrs M W Irvine

There are currently two trustees on the board, and a decision would be taken to appoint new trustees if either were to indicate it was their intention to step down. The existing trustees would act as mentors to the new trustees.

The trustees review the major risks the organisation faces as part of the annual business planning process. They have established systems to manage these risks. The trustees are satisfied that the arrangements for managing these risks, combined with the annual review of financial controls and the reserve policy, will ensure that sufficient resources are available to maintain services for the foreseeable future, in the event of adverse conditions.

Objectives and activities

Ellys Extra Care Limited exists, as per its governing document, to promote the quality of life, maintenance of standards and diversity of provision for people with a learning disability.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. In setting objects, the trustees give consideration to the guidance issued by the Charities Commission regarding the provision of public benefit.

The principle activity of Ellys Extra Care Limited in the year under review was concerned with providing housing for adults with a learning disability.

Achievements and performance

People and Employment

The trustees continue to manage the day to day responsibilities of running the organisation.

Ellys Extra Care current employee status remains at zero.

Trustees training, enabling them to maintain professional compliance has been accessed via Business Link, Institute of Directors, CIPD and Association for Real Change.

Covid – 19

The enforced lockdowns and restrictions due to the pandemic has had some direct effect on Ellys Extra Care. They currently employ no staff and have no fund raising events arranged. Maintenance was restricted to emergency only repairs being undertaken for the early part of the financial year as all the tenant within the properties are classed as vulnerable and were being shielded. As restrictions lifted the maintenance programme recommenced.

Ordinary Housing

93 West End Road has remained fully occupied throughout the 2021/22 financial year. One tenant moved to Halden Road with the vacancy taken up by a lady moving from the care home Tylecote.

ELLYS EXTRA CARE LIMITED

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

Clarendon Road – An additional tenancy was created within the property to accommodate an individual moving from Tylecote. The property became a four tenancy property from 13th July 2021 and remains fully occupied from that date. A new roof was installed in December 2021

Haven Lodge – The property had three tenants until Mid July 2021 when one tenant returned to his family home. The property continues with the two remaining tenants.

Halden Road – The property accommodated three tenants from 13th July 2021. A new roof and guttering was installed in January 2022.

Tylecote – This property was de registered as a care home on 13th July 2021 and leased to Ellys Extra Care on a peppercorn rent. Four previous residents remained as tenants. One tenant passed away March 2022.

As of 31st March 2022 there were fifteen tenants in the five properties with three vacancies.

Fund Raising

There have been no fundraising activities this financial year.

Financial review

The sole source of income is rent from the tenanted properties. With the current period being a transitional one the charity has made a deficit of £9,243 (2021: £3,133 surplus). Closing reserves are £369,827 (2021: £379,070)

The trustees monitor the levels of funds coming in via rent from the tenanted properties and agree a programme of works per house each year. Funds are set aside for day to day repairs in addition to the works programme.

Reserves policy

It is a stated objective of the trustees of the charity to try to achieve unrestricted resources equivalent to the cost of three months operations. The current level of reserves of £369,827 is well in excess of this however the majority of this constitutes the fixed assets of the charity of £344,521. Free reserves after the deduction of fixed assets total £25,306, a reduction on 2021 (£24,583).

As such the trustees are conscious that the Charity's free reserves need to be strengthened in order to ensure that the charity is able to continue its operations without impacting on its fixed asset holdings which are essential to the charity's objectives.

Plans for the future

Plans for 2022/23 are as follows:

To provide good quality housing accommodation by ensuring that the properties are well maintained.

To review the five properties to ensure there is a full maintenance plan in place.

Haven Lodge – It has been identified that the needs of one of the tenants is restricting the filling of the two vacancies. Due to the size and layout of the building it is possible to section off part of the ground floor where this individual lives, creating his own space. It has so far proved difficult to obtain quotes for the work due to ongoing shortages of labour etc. This work remains high priority to enable the vacancies to be filled.

ELLYS EXTRA CARE LIMITED

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT AS REQUIRED BY COMPANY LAW) FOR THE YEAR ENDED 31 MARCH 2022

Statement of Trustee's responsibilities

The trustees (who are also the directors of Ellys Extra Care Limited for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

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

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

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board of trustees



.....
Miss S Peters

Trustee

Dated: 20/10/2022

ELLYS EXTRA CARE LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ELLYS EXTRA CARE LIMITED FOR THE YEAR ENDED 31 MARCH 2022

I report on the accounts of the company for the year ended 31 March 2022 which are set out on pages 6 to 15.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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



Richard Hall FCCA
MHA Moore and Smalley
Chartered Accountants
Priory Close
St Mary's Gate
Lancaster
LA1 1XB

20/10/2022

ELLYS EXTRA CARE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:					
Investments	3	1	-	1	-
Charitable activities	4	98,651	-	98,651	73,548
Total		98,652	-	98,652	73,548
Expenditure on:					
Charitable activities	5	107,895	-	107,895	70,415
Total		107,895	-	107,895	70,415
Net income/(expenditure)		(9,243)	-	(9,243)	3,133
Transfers between funds		-	-	-	-
Net movement in funds		(9,243)	-	(9,243)	3,133
Reconciliation of funds:					
Total funds brought forward		379,070	-	379,070	375,937
Total funds carried forward	12	369,827	-	369,827	379,070

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 8 to 16 form part of these financial statements.

ELLYS EXTRA CARE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2022

		2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	9		344,521		354,487
Current assets					
Debtors	10	20,842		22,508	
Cash at bank and in hand		7,270		4,821	
			28,112		27,329
Creditors: amounts falling due within one year	11	(2,806)		(2,746)	
Net current assets			25,306		24,583
Total assets less current liabilities			369,827		379,070
Net assets			369,827		379,070
Funds:					
Unrestricted funds	12	369,827		379,070	
Restricted income funds	12	-		-	
Total funds			369,827		379,070

The financial statements have been prepared in accordance with the provisions for small companies.

For the year ended 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

The trustees have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts were approved by the trustees and authorised for issue on 20/10/2022 and are signed on their behalf by:



Miss S Peters
Trustee

Company Registration Number: 02453210

The notes on pages 8 to 16 form part of these financial statements.

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Legal form

The charity constitutes a limited company, limited by guarantee as defined by the Companies Act 2006, incorporated in England and Wales. The address of the charity, the nature of its operations and its principal activities are all detailed in the Trustees' report and charity administrative details pages in these financial statements.

Basis of accounting

The financial statements have been prepared in accordance with the accounting policies set out in note to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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).

The financial statements have been 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 charity constitutes a public benefit entity as defined by FRS102.

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.

Preparation of the accounts on a going concern basis

At the balance sheet date, the Charity has cash funds of £7,270 and net current assets of £25,306+, relying on the support of a Trustee through a debtor balance. With this support, the trustees consider the company to have a sufficient level of working capital to see it through the upcoming months and therefore it remains wholly solvent.

The trustees do not consider there to be a material uncertainty at this time, and there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Housing benefit is credited to the statement of financial activities in the period in which income is earned. If any benefit is received in advance of the period to which it relates, it will be reflected in deferred income within the balance sheet. No income is shown net of expenditure.

Investment income represents bank interest receivable and is recognised on receipt.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (continued)

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred. Support costs are those which assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly to support the objectives of the charity. Where costs cannot be directly attributed to a particular heading, they have been allocated on a basis consistent with the use of the resources.

Tangible fixed assets

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	-	2% straight line
Office Equipment	-	25% straight line

Freehold land is not depreciated.

Debtors and creditors

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

Cash and cash equivalents

Cash is a basic financial asset and includes cash in hand and deposits held at call with banks.

Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

Accumulated funds

Unrestricted funds - these are available for us at the discretion of the trustees in furtherance of the general activities of the charity.

Restricted funds - these are subjected to restrictions on their expenditure imposed by the donor. The purposes and uses of any restricted funds are set out in the notes to the accounts where applicable.

Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to contractual provisions of the instrument.

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (continued)

Taxation

The charity is recognised by the Inland Revenue as a UK Charity and is entitled to exemptions from corporation tax.

2 Judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from investments

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Interest receivable	1	-	1	-
	1	-	1	-

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Housing benefit	88,226	-	88,226	65,283
Tenant contributions	10,425	-	10,425	8,265
	98,651	-	98,651	73,548

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Expenditure on charitable activities

	Provision of care services £	Total 2022 £	Total 2021 £
Rent, service, rates and water	54,777	54,777	42,617
Light and heat	10,750	10,750	8,007
Repairs and maintenance	24,674	24,674	3,389
Insurance	2,625	2,625	1,857
Telephone and postage	1,818	1,818	1,376
Miscellaneous purchases	477	477	318
Depreciation	9,966	9,966	10,116
Support and governance costs (note 6)	2,808	2,808	2,735
	107,895	107,895	70,415

Of the above expenditure £nil (2021: £nil) was made against restricted funds.

6 Support costs

	Total 2022 £	Total 2021 £
Sundry expenses	48	35
Independent examination fees	2,760	2,700
	2,808	2,735

7 Trustee remuneration (including key management personnel)

None of the trustees (or any persons connected with them) received any direct remuneration or reimbursed expenditure during the year. No trustee made any donation to the charity in the year.

A sole-trader business of S Peters, Trustee, received income from the charity during the year as fully detailed in the related party note to these financial statements on page 15.

The trustees are considered to be the key management personnel of the company. As such, no amounts were paid to key management personnel in the current or prior year.

The charity had no employees during the current or prior period.

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Net income/(expenditure)

	2022	2021
	£	£
Net income/(expenditure) is after charging/(crediting):		
Depreciation	9,966	10,116
Independent examiner's remuneration; - independent examination fee	2,760	2,700

9 Fixed assets

	Land and buildings	Equipment & Fittings	Totals
	£	£	£
Cost			
At 1 April 2021	436,845	2,878	439,723
Additions	-	-	-
Disposals	-	-	-
At 31 March 2022	436,845	2,878	439,723
Depreciation			
At 1 April 2021	83,247	1,989	85,236
Charge for the year	9,356	610	9,966
Eliminated on disposals	-	-	-
At 31 March 2022	92,603	2,599	95,202
Net book value			
At 31 March 2022	344,242	279	344,521
At 1 April 2021	353,598	889	354,487

10 Debtors

	2022	2021
	£	£
Other debtors	20,727	22,393
Prepayments and accrued income	115	115
	20,842	22,508

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

11 Creditors: falling due within one year

	2022 £	2021 £
Accruals	2,806	2,746
	<hr/> 2,806	<hr/> 2,746

12 Analysis of funds: Current year

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Unrestricted funds					
General fund	379,070	98,652	(107,895)	-	369,827
Restricted fund	-	-	-	-	-
Total funds	<hr/> 379,070	<hr/> 98,652	<hr/> (107,895)	<hr/> -	<hr/> 369,827

13 Analysis of funds: Prior year

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Unrestricted funds					
General fund	375,937	73,548	(70,415)	-	379,070
Restricted fund	-	-	-	-	-
Total funds	<hr/> 375,937	<hr/> 73,548	<hr/> (70,415)	<hr/> -	<hr/> 379,070

14 Commitments under operating leases

The charity incurs annual operate lease charges of £8,000 for the rental of a property from a related party entity, Haven Lodge. At 31 March 2022 the Charity was committed to a further £6,000 (2021: £6,000) of rental charges under the most recent agreement.

ELLYS EXTRA CARE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 Related party transactions and control

The charity was under the control of the Board of Trustees during the current and prior period.

S Peters is a Trustee and also operates as a sole trader, trading as "Haven Lodge". During the year, Haven Lodge charged Ellys Extra Care Limited rent totalling £8,000 (2021: £8,000). Housing benefit income of £81,174 (2021: £58,948) was received by Haven Lodge on behalf of Ellys Extra Care Limited. A further £10,425 (2021: £4,475) was received by Haven Lodge from tenants towards bills on behalf of Ellys Extra Care Limited. Management fees were charge to and expenses incurred on behalf of Ellys Extra Care Limited totalling £50,963 (2021: £32,794) and costs were incurred by Ellys on behalf of Haven Lodge of £3,315 (2021: £2,713).

As a result of the above transactions, and following other cash repayments, £17,344 (2021: £22,393) is included in other debtors at the year end.

There are no further disclosable related party transactions in the year.

16 Company limited by guarantee

The company is limited by guarantee. In the event of the company being wound up or dissolved, each of the members undertakes to contribute such amounts as may be required, not exceeding £1, for payment of debts or liabilities.

ELLYS EXTRA CARE LIMITED

Registered office address:
10 St John's Avenue
Heysham
Morecambe
LA3 1EU

Charity number: 703127
Place of incorporation: England & Wales
Company number: 02453210

MHA Moore and Smalley
Priory Close
St Mary's Gate
Lancaster
LA1 1XB

Dear Sirs

Financial statements for the year ended 31 March 2022

We confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the following representations to you in connection with your independent examination of charity's financial statements for the year ended 31 March 2022.

- 1 We have fulfilled our responsibilities as directors under the Companies Act 2006 and Charities Act 2011 for preparing financial statements in accordance with the applicable accounting framework, FRS102, which you have drafted on our behalf, and for making accurate representations to you.

We confirm that in our opinion the financial statements give a true and fair view and in particular where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed.

All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.

All other records and related information, including minutes of all management and shareholders' meetings, have been made available to you.
- 2 The financial statements are free of material misstatements, including omissions.
- 3 We acknowledge our responsibility for the design and implementation of internal control systems to prevent and detect fraud. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud. We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others.
- 4 The charity has satisfactory title to all assets and there are not liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.

- 5 We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have disclosed in the notes to the financial statements all guarantees that we have given to third parties.
- 6 We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
- 7 Significant assumptions used by us in making accounting estimates including those measured at fair value are reasonable.
- 8 The charity has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.
- 9 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.
- 10 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- 11 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of company law or accounting standards.
- 12 The charity has at no time during the year entered into any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for directors, nor to guarantee or provide security for such matters, except as disclosed in the financial statements.
- 13 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.
- 14 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.
- 15 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.
- 16 We confirm the following specific representations made to you during the course of your independent examination
- Total cash at bank and in hand to which the charity was entitled at 31 March 2022 was £7,270 including £3,087 in petty cash.
 - All amounts receivable to the charity and payable by the charity are complete and fairly stated in the accounts for the year end position at 31 March 2022.
 - All income and expenditure for the period has been included in the financial statements, correctly analysed as restricted or unrestricted as applicable.
 - We confirm that the following properties are still held by the charity and are in no way impaired in nature: 93 West End Road, 85 Clarendon Road and 3 Halden Road.
 - We confirm that the trustees are considered to be the key management personnel of the charity and no remuneration is paid to these individuals, except as disclosed in the accounts.
 - We confirm that there have been no further fixed asset additions or disposals during the year.

- We confirm that the £17,344 owed by myself through my sole trader entity, Haven Lodge, is correctly stated at the balance sheet date and this balance is recoverable in full to the Charity.
- We have considered the going concern status of the Charity, including considering a period of 12 months from the signing of the accounts, and confirm that we will support the Charity to continue its operations for this period. As such, the going concern basis of accounts preparation is considered to be appropriate.

We acknowledge our legal responsibilities regarding disclosure of information to you as examiners and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your assurance report of which you are unaware. Each director has taken all the steps he or she ought to have taken as a director to make him or herself aware of any relevant audit information and to establish that you are aware of that information.


Yours faithfully



Sylvia Peters
Director
On behalf of the board of directors

Date 20/10/2022

MHA MOORE AND SMALLEY

Ellys Extra Care Limited	Client code	ELL417	Ref	A70	
	Prep by	JPH	Date	9-Aug-22	
	Rev'd by	RP	Date	10-Oct-22	
Profit and loss reconciliation	Year ended 31 March 2022				
Profit per trial balance provided	<u>N1</u>	2,570.46			
Adjustments to the accounts					
Depreciation charge on assets		(9,965.59)			
Adjust VAT amount on fire blanket invoice		(123.00)			
Movement in accruals		(60.00)			
Haven Lodge intercompany movement:					
Income from Haven Lodge		81,311.86			
Difference on housing benefits received by Haven		(138.24)			
Amounts received from tenants		10,425.00			
Management fees and rent		(48,655.93)			
TV Licences		(477.00)			
Electricity		(7,431.13)			
Telephone		(883.64)			
Water charges		(410.58)			
Insurance		(1,104.54)			
Repayments paid by Haven Lodge		(41,000.00)			
Sage costs moved to Haven Lodge		3,314.88			
Refund of heat and light received post year end		3,383.40			
ROUNDING		1.05			
		(9,243.00)			
Profit per final accounts	<u>A11-1</u>	(9,243.00)			
Difference to be identified			-		
The above entries have been explained to me. I understand their effect and authorise their inclusion in the charity's financial statements for the year ended 31 March 2022					
Signed on behalf of the Board					
					
			Date	20/10/2022	
S Peters					
Trustee					

Our ref: ELL417
 Invoice: 318766
 Tax point: 14 October 2022
 VAT Reg. No: 125 4817 18

Moore and Smalley LLP
 Richard House
 9 Winckley Square
 Preston
 PR1 3HP
 T: 01772 821021
 mooreandsmalley.co.uk

Ellys Extra Care Limited
 10 St Johns Avenue
 Heysham
 Morecambe
 LA3 1EU

To Professional Services Rendered:

Preparation and independent examination of the charity accounts for the year ended 31 March 2022 in the form required by the Companies Act and Charities Act and their submission to Companies House.	2,300.00
Less interim fee 316553 issued 13/09/2022	(1,700.00)
	<hr/>
Our inclusive fee	600.00
VAT @ 20%	120.00
	<hr/>
	£ 720.00
	<hr/>



Please return this remittance advice slip with your payment to:

Moore and Smalley
 Richard House
 9 Winckley Square
 Preston
 PR1 3HP

Client: Ellys Extra Care Limited
 Our ref: ELL417
 Invoice: 318766
 Tax Point: 14 October 2022
 Amount: £ 720.00

Please see overleaf for details on how to pay
Payment is due upon receipt of invoice

Moore and Smalley LLP

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