

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

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Company number 02082270
Charity number 296103



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CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

For the year ended 31 December 2017

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CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2017

REFERENCE AND ADMINISTRATIVE DETAILS

CHAIR	Avnish Goyal, BA ACA
VICE-CHAIR	Mike Parsons, BA MBA DBA
TREASURER	Vishal Shah, BSc (Hons), CFA
COMPANY SECRETARY and CHIEF EXECUTIVE	Professor Martin Green OBE, FIAM FRSA FInstLM FIPSM
DIRECTORS	Information on page 5
REGISTERED AND PRINCIPAL ADMINISTRATIVE OFFICE	2 nd Floor Monmouth House 38-40 Artillery Lane London E1 7LS
AUDITORS	MHA MacIntyre Hudson New Bridge Street House 30-34 New Bridge Street London EC4V 6BJ
REGISTRATION NUMBERS	Company number 02082270 Charity number 296103

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2017

The Trustees of the charity, who are members of the Company and directors for the purpose of company law, present their statutory report together with the accounts of Care England for the year ended 31 December 2017. The charity has opted to prepare its accounts using the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and follow the Charities SORP (FRS 102).

Structure and Governance

Care England, known as English Community Care Association (ECCA) prior to 28 March 2014, is a registered charity (number 296103), incorporated under the Companies Act, being a company limited by guarantee not having share capital.

The charity was incorporated on 9 December 1986 and registered as a charity on 16 February 1987. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute to an amount not exceeding £1.

Care England's mission is to ensure that social and health care in the independent sector can be promoted and protected.

Principal Activities

The Association represents the interests of a substantial percentage of the operators of a wide range of adult social care services in England providing social care and health services in all settings. It aims to be the leading national voice in positioning the adult social care sector at the centre of the national policy and improvement agenda, and to ensure that service users receive quality services which are individually focussed.

Annual Review

Objectives & Activities

In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

It is Care England's intention to ensure that we pursue our primary purpose of supporting quality in the care sector. Policy development and implementation, appropriate funding and intelligent regulation are the key elements of the work streams that we are engaged in to deliver this overall objective. We are also engaged in a process of ensuring a balanced budget and developing activities which should ensure the long-term financial survival and stability of the organisation.

Care England has a significant work programme which is outlined within its Business Plan and this is designed to ensure that our overall objectives are achieved in an effective and sustainable way and that our administrative processes support this.

As a membership organisation we recognise that the retention and expansion of membership is one of our primary functions and we have developed a range of membership benefits which are designed to be attractive to the sector and stimulate recruitment. The objectives of the Association are to maintain its position as the largest representative body, to continue to expand our membership and to support a thriving independent sector.

Care England works in a collaborative and partnership-based way and has a number of key stakeholders in both central and local government, and with the regulatory body, Care Quality Commission (CQC).

CARE ENGLAND
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TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2017

Actual Performance and Plans for the future

The financial year ending 31 December 2017 ended with a surplus of £232,300 (2016: £80,610).

In the year under review, we saw maintenance of the current membership and an overall increase in income from subscriptions. We had a good year developing our supporter membership scheme and have welcomed some new supporter members throughout the year.

We were grateful to receive a grant from The Burdett Trust for Nursing to continue our work on the Teaching Care Home project. This initiative will ensure a better training experience for staff, the development of integrated working and ultimately improved outcomes for citizens.

The Care England annual conference is an important event in the calendar as it provides our members direct access to leading figures in the sector and also generates additional income for the organisation. The 2017 conference was particularly successful and we have had a lot of feedback from members about how useful the event was.

In the year, we also saw increases in our work on the primary objectives of the charity. It has been a year of change and challenges in the local authority and government funding system, and we have worked hard to ensure that our members are informed and able to respond to these changes. At all times we have taken a clear view on the best use of resources to deliver outcomes for our membership. The trustees took a decision this year to form an investment committee to ensure that any surpluses that have been made in our income and expenditure account are used strategically and have a long-term impact that will benefit our members. This includes investing money in ensuring that the outcomes of the Competition and Markets Authority (CMA) report are positive towards the sector and are not an impediment to its future development. We also want to ensure that we have a high profile in the Green Paper debate.

Following the successful renegotiation of our lease in the year, the trustees have also decided to make a small investment in the office facilities. In the coming year, we will be able to see improvement in the office IT infrastructure as well as better use of the office space. A working space will also be created in our office and made available to members outside London.

This year we have continued to raise the profile of social care with the general public and key stakeholders. Our aim is for better public understanding of the importance of social care and its contribution to economic development and national life. We believe that social care should be seen as part of national infrastructure and that the government needs to invest heavily in new and innovative ways of delivering care.

We have also established a significant parliamentary network to ensure that Parliament in both Houses receives effective information on which the legislature can make informed decisions about the development of care in the future and the integration of health and care services.

Care England reaffirmed the following four key strategic priorities in 2017 and performance against these priorities was continuing to make steady progress.

Funding for Quality

The government has announced a Green Paper on the future of social care and much of our activities have been ensuring that the needs of social care providers are understood within this process. We have been working hard to ensure that both central and local government understand the benefits of good quality care and funding it appropriately. The CMA report identified a 44% underfunding by local authorities and Care England is committed to exposing this and ensuring that this money is put into the social care system.

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TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2017

Workforce

Workforce issues remain one of the biggest challenges for the care sector and we have noted a decline in overseas staffs particularly in specialist posts such as nursing, since the decision to leave the European Union. Care England is working with the government and other key stakeholders to ensure that care jobs are seen as valued within society and we are helping to formulate ways in which the United Kingdom workforce can see care as an attractive proposition. We continue to lobby the migration advisory committee for changes in the way in which they categorise shortage occupations.

Regulation

Regulation is the cornerstone of public protection and we are working with the Care Quality Commission (CQC) to ensure that we have an outcomes based regulatory system, and to ensure the regulation is applied fairly across all elements of the health and social care system.

We have also supported the development of the Outstanding Society, which is a group of care providers who have received an outstanding rating from CQC, and who are committed to supporting all providers to retain this level of quality

Innovation and development

Demographic changes with increasing need and reduced resources have made innovation a necessity within the care sector. We are particularly anxious to see the effective deployment of new technology, which will improve the quality of care and also deliver higher levels of productivity and consistency. This year we are featuring the issue of innovation and technology as the theme for our national conference.

Reserves Policy

It is the policy of the charity to hold reserves in its unrestricted fund, which have not been committed or designated for any particular purpose. The trustees have set aside these reserves in order to protect the future of the charity from any unforeseen variations in its future income streams as part of good financial management practice.

The minimum reserves required is six months of the average monthly expenses over the last 2 years. For 2017, this amounted to £338,748. At 31 December 2017, the amount of these reserves in the unrestricted fund amounted to £1,298,406 (2016: £1,067,167). The management will review this minimum amount required from time to time to ensure the level set is appropriate for the current climate of the charity and sector.

Reserves not immediately required for working capital are transferred to an interest bearing deposit account.

Risk Management

In common with all organisations, Care England has a robust approach to managing risk and an objective to be risk aware rather than risk averse. Discussion at board meetings and intelligence from our membership and trustees enables us to understand the potential threats and risks, and put in place mitigating actions to reduce them. The trustees' risk management strategy includes regular reviews of the principal risks and uncertainties that the charity faces. The trustees consider that financial stability is the major financial risk and manage the risk through the regular reviews of liquid funds, debtors and creditors, to ensure adequate working capital is available for all operational areas. Plans and proposed actions to manage these risks are included under the four key objectives on page 3 and 4.

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TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2017

Board of Trustees

As defined in the Articles of Association, the charity is governed by a Board of Trustees supported by the Chief Executive and Executive team. The trustees meet regularly and review all aspects of the charity's work, including day to day operations which are delegated to the Executive team for implementation of the strategies. The Trustees, through the companies they work with who are members of the charity, are also the directors of the company.

Trustees are elected through an election process and not more than seven trustees are elected this way. Co-options of people with particular skills or network that can help the charity pursue its primary goals can be agreed by the elected board. No more than five trustees may be elected this way. Trustees are inducted into the organisation and are given clear written information about their roles and responsibilities. All Trustees receive training in Board responsibilities and legal framework, through Charity Commission Updates and other sources, in discussion of the vision, risk and the strategic plan.

The trustees in office during the year ended 31 December 2017 are detailed below.

Jane	Ashcroft	Anchor Trust	(appointed 13.12.17)
Peter	Calveley	Barchester Healthcare	
Daniel	Casson	Jewish Care	(appointed 13.12.17)
Avnish	Goyal	Hallmark Care Homes	
Timothy	Hammond	Four Seasons Healthcare	
Laird	MacKay	Caring Homes	(resigned 01.12.17)
Paul	Mancey	Orchard Care Homes	(resigned 28.06.17)
John	Ransford	HC-One	(appointed 13.12.17)
Alison	Rose-Quirie	Swanton Care and Community	(resigned 11.07.17)
Amanda	Scott	Sunrise Senior Living	(resigned 15.02.17)
Natasha	Singarayer	The Abbeyfield Society	(resigned 28.03.17)
Vishal	Shah	Sweettree SPL	
Mark	Wilson	The Priory Group	

In order to ensure that Care England is as widely representative of our membership as possible, we have established a category of members called experts by experience and their views and experience helps us make informed decisions and mitigate our risk.

Trustee indemnity provisions

The charity has an Office Combined Policy with Towergate Insurance for which a premium of £636 was paid for the year ended 31 December 2017. Included in the policy is a Trustee Indemnity Policy which covers the Trustees against certain liability claims up to £100,000 in aggregate per annum.

Related parties

The trustees are all directors of companies which are members of Care England. None of the trustees receive any benefit from this arrangement.

Director's responsibilities for the financial statements

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

CARE ENGLAND
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TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2017

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing 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 2015 (FRS102);
- 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;
- prepare the financial statements 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 disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In so far as the trustees are aware:

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

Tax status

The Association is a registered charity, number 296103 and thus is not liable to corporation tax.

Small company exemption

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

Approved by the board and signed on its behalf by



Avnish Goyal
Chair and Trustee

Date: 21st March 2018

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARE ENGLAND

For the year ended 31 December 2017

OPINION

We have audited the financial statements of Care England (the 'charitable company') for the year ended 31 December 2017 set out on pages 10-21. 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).

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2017 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 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.

CONCLUSION RELATING TO GOING CONCERN

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

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

CARE ENGLAND
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARE ENGLAND

For the year ended 31 December 2017

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remunerations specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARE ENGLAND

For the year ended 31 December 2017

OPINION ON THE FINANCIAL STATEMENTS

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purpose 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.

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' 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.

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

MHA MacIntyre Hudson

Yogan Patel FCA (Senior Statutory Auditor)

For and on behalf of
MHA MacIntyre Hudson
Chartered Accountants and Statutory Auditor
New Bridge Street House
30-34 New Bridge Street
London
EC4V 6BJ

Date 21 March 2018

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND
EXPENDITURE ACCOUNT)

For the year ended 31 December 2017

	Notes	2017 £ Restricted funds	2017 £ Unrestricted funds	2017 £ Total Funds	2016 £ Total Funds
<u>Incoming and endowments from:</u>					
Charitable activities	2	187,074	863,004	1,050,078	1,020,871
Investment		-	2,603	2,603	3,816
Other trading activities		-	18,651	18,651	6,399
Total incoming and endowments		187,074	884,258	1,071,332	1,031,086
<u>Expenditure on:</u>					
Charitable activities	3	(186,013)	(651,771)	(837,784)	(948,776)
Raising funds		-	(1,248)	(1,248)	(1,700)
Total expenditure		(186,013)	(653,019)	(839,032)	(950,476)
Net income		1,061	231,239	232,300	80,610
Fund balances as at 1 January		9,137	1,067,167	1,076,304	995,694
Fund balances as at 31 December		10,198	1,298,406	1,308,604	1,076,304

There were no recognised gains or losses other than those disclosed in the SOFA for the financial year.

The accompanying accounting policies and notes on pages 13 to 21 form an integral part of these financial statements.

CARE ENGLAND
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STATEMENT OF FINANCIAL POSITION

For the year ended 31 December 2017

	Note	2017 £	2017 £	2016 £	2016 £
Fixed Assets					
Tangible Assets	7		2,321		1,514
Current Assets					
Debtors	8	280,955		288,686	
Cash at bank and in hand		<u>1,618,081</u>		<u>1,405,467</u>	
		1,899,036		1,694,153	
Creditors: Amount falling due within one year	9	<u>(568,753)</u>		<u>(595,363)</u>	
Net current assets			1,330,283		1,098,790
Total assets less current liabilities			1,332,604		1,100,304
Provision for liabilities	11		<u>(24,000)</u>		<u>(24,000)</u>
Net Assets			<u>1,308,604</u>		<u>1,076,304</u>
Represented by,					
Unrestricted Funds			1,298,406		1,067,167
Restricted Funds			<u>10,198</u>		<u>9,137</u>
Total Funds	12		<u>1,308,604</u>		<u>1,076,304</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The financial statements were approved by the Board of Directors and authorised for issue on the 21st MARCH 2018 and signed on its behalf by:



Vishal Shah
Trustee

Company registration number 02082270

The accompanying accounting policies and notes on pages 13 to 21 form an integral part of these financial statements.

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STATEMENT OF CASHFLOWS

For the year ended 31 December 2017

	Note	2017 £ Restricted funds	2017 £ Unrestricted funds	2017 £ Total Funds	2016 £ Total Funds
Cash flows from operating activities:					
Net cash provided by / (used in) operating activities	14	(11,189)	223,103	211,914	230,831
Cash flows from investing activities:					
Interest from investment		-	2,603	2,603	3,816
Purchase of equipment		-	(1,903)	(1,903)	(1,056)
Net cash provided by investing activities		-	700	700	2,760
Cash flows from financing activities:					
Net cash provided by financing activities		-	-	-	-
Change in cash and cash equivalents in the reporting period		(11,189)	223,803	212,614	233,591
Cash and cash equivalents as at 1 January 2017		21,387	1,384,080	1,405,467	1,171,876
Cash and cash equivalents as at 31 December 2017	15	10,198	1,607,883	1,618,081	1,405,467

CARE ENGLAND
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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2017

1. ACCOUNTING POLICIES

1.1 Accounting convention

Care England is a charitable company, limited by guarantee, incorporated in England and Wales. Its registered office is detailed on page 1. The financial statements are prepared in sterling, the functional currency, rounded to the nearest £1.

The accounts have been prepared under the historical cost convention and in accordance with the requirements of the Companies Act 2006 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, applicable charity law and SORP 2015 (FRS 102).

Going Concern

There are no material uncertainties relating to the ability of the charity to continue for the foreseeable future. The trustees have considered the level of funds held and the expected income and expenditure for 12 months from the date of approval of the financial statements. The budget reflects a sufficient level of reserves for the charity to continue as a going concern.

The charity is a company limited by guarantee. The members of the charity are the trustees named on page 5. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Public Benefit Entity

The charity constitutes a public benefit entity as defined by FRS102.

1.2 Income and expended resources

Incoming resources are recognised where there is entitlement of receipt. Expenses are recognised on an accruals basis as a liability is incurred. Subscriptions received in advance are included within deferred income in creditors.

Grants Receivable

Performance-related grants are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance of its recognition, it is deferred and included in creditors under deferred income.

Restricted and unrestricted income and expenses are charged directly to its activity if it is directly and wholly identifiable to the activity, otherwise general overheads are allocated across the headings based on the charity's time spent on each activity and at following apportionment,

Cost of raising funds	5%
Cost of activities in furtherance charity's objectives	95% (see note below)

Resources expended in furtherance of the charity's objectives are further analysed into the following activities. These activities are closely interlinked therefore only a best estimate of the time the charity puts into these activities are used for allocating the resources expended.

Direct support to members	60%
Conference /Events	5%
Lobbying/Campaigning & Media Representation	35%

The charity provides a range of support to its members including policy analysis and dissemination of information, access to executives' advice and provision of legal/human resources helplines.

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2017

1.3 Depreciation

Provision is made for depreciation on all tangible assets, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life, as follows

Computer equipment	3 years , straight line basis
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1.4 Fund Structure

All of the charity's funds, unless otherwise specified, are unrestricted and expendable at the discretion of the trustees in the furtherance of the objects of the charity.

Restricted funds are subject to restrictions imposed by the donors or the purpose of the funds.

1.5 Contribution to pension funds

The company makes pension contributions to the personal defined contribution pension scheme of one employee and the minimum contribution under the auto-enrolment scheme for all other eligible employees who opted in. The pension costs charged against income represent the amount of the contributions payable to the schemes in respect of the accounting period. The assets of the scheme are held separately from those of the charity.

1.6 Operating Leases

Rentals payable under operating leases are charged to the Statement of Financial Activities over the lease period on a straight line basis.

1.7 Financial Instruments

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

1.8 Judgements and key sources of estimation uncertainty

The judgement and key assumptions concerning estimation uncertainty at the reporting date relate only to depreciation of fixed assets. The trustees consider that there is no significant risk in relation to material adjustments to carrying values within the next financial year.

CARE ENGLAND
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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2017

2. INCOME

Unrestricted Funds

Incoming resources from activities in furtherance of charity's objectives includes the following,

	2017	2016
	£	£
Subscriptions	742,144	678,231
Grants and other activities	120,860	105,950
	<u>863,004</u>	<u>784,181</u>

Incoming resources from investment income of £2,603 (2016: £3,816) represents deposit interest on bank balances.

Incoming resources from activities in furtherance of charity's objectives are further allocated to the different activities of the charity,

	2017	2016
	£	£
Direct Support to Members	517,802	470,509
Conference / Events	43,150	39,209
Campaigning/Lobbying /Media representation	302,052	274,463
	<u>863,004</u>	<u>784,181</u>

Restricted Funds

The restricted fund income is funding received for work relating to the following

	Income	Expenses
	£	£
Care Staffs / Registered Nurses	169,322	169,322
Events	17,752	16,691
	<u>187,074</u>	<u>186,013</u>

CARE ENGLAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2017

3. COST OF ACTIVITIES IN FURTHERANCE OF CHARITY'S OBJECTIVE

Unrestricted Funds

Analysis of cost of activities in furtherance of charity's objective

	<u>Staff Cost</u>	<u>Depreciation</u>	<u>Other Cost</u>	<u>Total 2017</u>	<u>Total 2016</u>
	£	£	£	£	£
Activities in furtherance of objectives					
Direct Support to Members	245,635	658	144,770	391,063	421,934
Conference/events	20,470	55	12,064	32,589	35,161
Campaigning/Lobbying/ Media Representation	143,287	383	84,449	228,119	246,128
Total Charitable Activities	409,392	1,096	241,283	651,771	703,223

Included in other cost is governance costs

	<u>2017</u>	<u>2016</u>
	£	£
Auditors remuneration (note 5)	<u>9,604</u>	<u>9,018</u>

4. EMPLOYEES

Staff costs during the year were as follows,

	<u>2017</u>	<u>2016</u>
	£	£
Wages and salaries	373,314	362,257
Social Security Costs	40,982	39,294
Pension costs	7,348	4,146
	<u>421,644</u>	<u>405,697</u>

The average number of employees during the year was as follows,

	<u>2017</u>	<u>2016</u>
	Number	Number
Office and management	<u>8</u>	<u>8</u>

No emoluments or expenses were paid nor waived by the directors in the year (2016: none).

Number of employees receiving annual emoluments in excess of £60,000:

	<u>2017</u>	<u>2016</u>
	Number	Number
£60,000 to £69,999	-	-
£70,000 to £79,999	1	1
£110,000 to £119,999	1	1

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Key Management Personnel Compensation

The pay and remuneration of the Key Personnel Management of the charity are reviewed, following staff appraisals. The pay is benchmarked against other similar roles in the sector. The Key Management Personnel Compensation paid in the year was £264,293 (2016: £261,148). The charity considers Key Management Personnel to comprise the trustees, who receive no remuneration, the Chief Executive, Director of Policy and Finance Manager.

5. NET INCOMING RESOURCES

Net incoming resources are stated after charging	2017	2016
	£	£
Auditors' remuneration for audit of the accounts	8,199	7,568
Auditors' remuneration for payroll services	1,405	1,450
Depreciation	1,096	1,025
Operating leases - property	41,497	40,000
- others	<u>8,845</u>	<u>4,348</u>

6. TAXATION

The charity is a registered charity (number 296103) and is therefore not liable to corporation tax.

The charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporate tax purposes.

7. TANGIBLE FIXED ASSETS

	Computer Equipment	Total
	£	£
Cost		
At 1 January 2017	2,117	2,117
Additions	1,903	1,903
At 31 December 2017	<u>4,020</u>	<u>4,020</u>
Depreciation		
At 1 January 2017	603	603
Charge for the year	1,096	1,096
At 31 December 2017	<u>1,699</u>	<u>1,699</u>
Net book value		
At 31 December 2017	<u>2,321</u>	<u>2,321</u>
Net book value		
At 31 December 2016	<u>1,514</u>	<u>1,514</u>

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8. DEBTORS

	2017	2016
	£	£
Subscriptions	223,005	236,526
Prepayments	28,509	26,862
Other debtors	29,441	25,298
	<u>280,955</u>	<u>288,686</u>

Included in other debtors is £22,048 (2016: nil) due after one year.

9. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Deferred Income	533,139	520,603
Other taxes and social security costs	12,667	13,086
Accruals and other creditors	22,947	61,674
	<u>568,753</u>	<u>595,363</u>

10. DEFERRED INCOME

	2017	2016
	£	£
Balance brought forward	520,603	294,512
Release to income during the year	(520,603)	(294,512)
Subscriptions income raised in advance in this year and not paid	213,190	216,501
Subscriptions in advance received in this year	237,336	192,832
Grant and other restricted income in advance received in this year	82,313	111,270
Other income raised in advance in this year	300	-
	<u>533,139</u>	<u>520,603</u>

11. PROVISIONS FOR LIABILITIES

Property provision

	2017	2016
	£	£
As at 1 st January 2017 and 31 st December 2017	<u>24,000</u>	<u>24,000</u>

The property provision reflects the recognition of a dilapidation liability on the property leased to September 2022.

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12. MOVEMENT IN TOTAL FUNDS

	2017 £ Restricted Funds	2017 £ Unrestricted Funds	2017 £ Total Funds	2016 £ Total Funds
At 1 January 2017	9,137	1,067,167	1,076,304	995,694
Incoming resources	187,074	884,258	1,071,332	1,031,086
Resources expended	(186,013)	(653,019)	(839,032)	(950,476)
At 31 December 2017	10,198	1,298,406	1,308,604	1,076,304

Analysis of Assets between Funds

	2017 £ Restricted Funds	2017 £ Unrestricted Funds	2017 £ Total Funds	2016 £ Total Funds
Tangible Fixed Assets	-	2,321	2,321	1,514
Cash at balance and in hand	10,198	1,607,883	1,618,081	1,405,467
Other net current assets	-	280,955	280,955	288,686
Creditors	-	(568,753)	(568,753)	(595,363)
Provision for liabilities	-	(24,000)	(24,000)	(24,000)
Total	10,198	1,298,406	1,308,604	1,076,304

13. STATEMENT OF CHANGE IN RESOURCES APPLIED FOR FIXED ASSETS FOR THE CHARITY USE

	2017 £	2016 £
Net movement in unrestricted funds for the year	231,239	89,473
Resources used for net acquisition of tangible fixed assets	(1,903)	(1,056)
Net movement in funds available for future activities	229,336	88,417

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14. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2017 £	2017 £	2017 £	2016 £
	Restricted	Unrestricted funds	Total Funds	Total Funds
Net movement in funds for the reporting period (as per the statement of financial activities)	1,061	231,239	232,300	80,610
Depreciation charges	-	1,096	1,096	1,025
Interest from investment	-	(2,603)	(2,603)	(3,816)
(Increase)/decrease in debtors	-	7,731	7,731	(79,229)
Increase/(decrease) in creditors	(12,250)	(14,360)	(26,610)	232,241
Net cash provided by (used in) operating activities	(11,189)	223,103	211,914	230,831

15. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2017 £	2016 £
Cash in hand	41	15
Bank/Deposit accounts (instant access)	1,618,040	1,405,452
Total cash and cash equivalent	1,618,081	1,405,467

16. CONTINGENT LIABILITIES

There were no contingent liabilities at 31 December 2017 or 31 December 2016.

17. LEASING COMMITMENT

At the balance sheet date, the company had commitments under non-cancellable operating leases as follows;

Operating leases which expire:

	2016 £	2015 £
Within one year	49,955	31,114
Between two to five years	169,569	400
	219,524	31,514

18. CAPITAL COMMITMENTS

There were no capital commitments at 31 December 2017.

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19. RELATED PARTIES

Care England is a membership organisation. All of the trustees of Care England are directors, trustees or staff of companies and associations that are members of Care England. Owing to the nature of the operations of Care England, and the trustees being drawn from the organisations that are members of Care England, it is inevitable that transactions take place between Care England and organisations in which trustees have an interest. All transactions between the various organisations and Care England are at arm's length and are on the same basis for all members. None of the trustees of Care England or the companies and associations that they represent receives any benefit from these arrangements.

There are no other related party transactions in the reporting period that require disclosure.