

CARE PLUS GROUP CHARITABLE TRUST
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018



CARE PLUS GROUP CHARITABLE TRUST
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2013

CARE PLUS GROUP CHARITABLE TRUST
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 16

CARE PLUS GROUP CHARITABLE TRUST
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2018

Trustees

Ms Kerry Campling
Ms Lisa Gale Revell
Mr Gordan Smith
Mr Neil Cartwright
Mrs Julie Grimmer

Company registered number

9402014

Charity registered number

1160456

Registered office

41-43 Kent Street, Grimsby, South Humberside, DN32 7DH

Independant Examiner

BHP LLP, 57-59 Saltergate, Chesterfield, S40 1UL

Bankers

Unity Trust Bank, 9 Brindleyplace, Birmingham, B1 2HB

CARE PLUS GROUP CHARITABLE TRUST
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2018

The Trustees present their annual report together with the financial statements of the group and the CharityCare Plus Charitable Trust for the year to 31 March 2018. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. Policies and objectives

As per the Articles of Association the object for which the company is established is - to protect and preserve good health, for the public benefit, through the provision of social care services among people residing permanently or temporarily in North East Lincolnshire by assisting in the treatment and care of persons suffering from mental and physical illness of any description or in need of rehabilitation as a result of such illness by the application of charitable funds, support, education of health care professionals and practical advice.

b. Main activities undertaken to further the charity's purposes for the public benefit

As a grant making organisation, during the year several grant applications have been approved in-line with the above objectives. Details of the grants can be found below.

Achievements and performance

a. Review of activities

During the year grants have been awarded for the following types of activities:

- Purchased a piece of equipment that has improved the quality of life of people with a disability
- Provided equipment and resources for a community group whose activities have benefited the health & wellbeing of individuals
- Paid for specialist training sessions for a group and for Care Plus Group staff.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

CARE PLUS GROUP CHARITABLE TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

b. Results for the year

Total income for the period was £37,259 (2017: £70,138) and total expenditure was £13,631 (2017: £19,093) giving net income of £23,628 (2017: £51,045).

Total funds carried forward as at 31 March 2018 are £130,166 (2017: £106,538) of which £88,298 (2017: £85,109) are restricted and £41,868 (2017: £21,429) are unrestricted.

c. Reserves policy

The Board of Trustees have agreed that between £5k to £10k would need to remain in reserves to cover the costs of managing the trust. At 31 March 2018, free reserves amounted to £41,868. The excess of reserves over the management costs will be spent down on applied for grants.

Structure, governance and management

a. Constitution

The Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum and Articles of Association on 22 January 2015. It is registered charity number 1160456.

b. Method of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

c. Policies adopted for the induction and training of Trustees

All trustees will need to attend the Care Plus Group induction to give an overview of the community services that are provided, there will also be an overview given by the existing trustees as to the structure and responsibilities involved in being a trustee.

d. Organisational structure and decision making

The Board of Trustees have agreed, that there would need to be a majority decision when awarding grant funding.

An application form has to be completed and submitted via the Charitable Trust email address, applications are then circulated to trustees, majority approval is required, meetings are held quarterly, any outstanding applications are reviewed at the trustees' meetings

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

e. Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. The main risk to the charity would be that the funds are inappropriately used, even if money is ring-fenced for specific services a process has to be followed, an application form has to be completed detailing certain criteria i.e. position held within organisation, purpose of the application, who will benefit, has any other funding been applied for etc., the application is then circulated to all of the trustees for comment/approval and a majority approval is required. The finance team are also involved in processing payments etc. to allow for segregation of duties.

Plans for future periods

a. Future developments

The charity is still in the early stages of development, we plan to register for gift aid and continue to market the charity.

Trustees' responsibilities statement

The Trustees (who are also directors of Care Plus Group Charitable Trust for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. 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 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;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 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 was approved by the Trustees, on 15 March 2019 and signed on their behalf by:

CARE PLUS GROUP CHARITABLE TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018


.....
Ms Kerry Campling
Trustee

CARE PLUS GROUP CHARITABLE TRUST
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2018

Independent Examiner's Report to the Trustees of Care Plus Group Charitable Trust (the 'Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2018.

Responsibilities and Basis of Report

As the Trustees of the Charity (and 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 Charity 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 the Charity's accounts 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 can confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed: 

Dated: 15 March 2019

Jane Marshall FCA DChA

BHP LLP
57-59 Saltergate
Chesterfield
S40 1UL

CARE PLUS GROUP CHARITABLE TRUST
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2018

		Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
	Note				
Income from:					
Donations and legacies	2	22,817	11,744	34,561	68,284
Charitable activities	3	-	2,698	2,698	1,831
Investments	4	-	-	-	23
Total income		22,817	14,442	37,259	70,138
Expenditure on:					
Charitable activities	5	2,378	11,253	13,631	19,093
Total expenditure		2,378	11,253	13,631	19,093
Net income before other recognised gains and losses		20,439	3,189	23,628	51,045
Net movement in funds		20,439	3,189	23,628	51,045
Reconciliation of funds:					
Total funds brought forward		21,429	85,109	106,538	55,493
Total funds carried forward		41,868	88,298	130,166	106,538

The notes on pages 9 to 16 form part of these financial statements.

CARE PLUS GROUP CHARITABLE TRUST**(A company limited by guarantee)****REGISTERED NUMBER: 9402014**

**BALANCE SHEET
AS AT 31 MARCH 2018**

	Note	£	2018 £	£	2017 £
Current assets					
Cash at bank and in hand		131,841		108,080	
Creditors: amounts falling due within one year	7	(1,675)		(1,542)	
Net current assets			130,166		106,538
Net assets			130,166		106,538
Charity Funds					
Restricted funds	8		88,298		85,109
Unrestricted funds	8		41,868		21,429
Total funds			130,166		106,538

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

The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 15 March 2019 and signed on their behalf, by:


.....
Ms Kerry Campling

The notes on pages 9 to 16 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Care Plus Group Charitable Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in £ sterling which is the functional currency of the charity and rounded to the nearest £1.

1.2 Company status

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. 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. The address of the registered office is given in the charity information on page 1 of these financial statements.

1.3 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.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

1. Accounting Policies (continued)

1.4 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.

Charitable activities and Governance costs are costs incurred on the Charity's educational operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

1.6 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.

1.7 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.

1.8 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.

CARE PLUS GROUP CHARITABLE TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

1. Accounting Policies (continued)

1.9 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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.10 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:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

2. Income from donations and legacies

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Haven Charitable Fund	-	1,678	1,678	8,568
Macmillan Charitable Fund	-	3,610	3,610	3,347
Rapid Charitable Fund	-	205	205	15
Parkinson's Fund	-	25	25	272
Collaboratives - Innovation	-	-	-	12,702
Community Nursing Fund	-	6,226	6,226	14,936
General	2,817	-	2,817	644
Care Plus Group (North East Lincolnshire) Limited	20,000	-	20,000	27,800
Total donations and legacies	22,817	11,744	34,561	68,284
Total 2017	28,444	39,840	68,284	

CARE PLUS GROUP CHARITABLE TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

3. Income from charitable activities

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Physiotherapy	-	2,698	2,698	1,831
Total 2017	-	1,831	1,831	

4. Investment income

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Investment income	-	-	-	23
Total 2017	23	-	23	

CARE PLUS GROUP CHARITABLE TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

5. Analysis of expenditure on charitable activities

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Haven charitable costs	-	318	318	1,160
Macmillan charitable costs	-	3,326	3,326	524
Physiotherapy active costs	-	2,052	2,052	6,772
Community nursing	-	5,557	5,557	1,037
Independent Examiner's fees	1,584	-	1,584	1,792
Website costs	-	-	-	7,368
Advertising	768	-	768	434
Bank charges	26	-	26	6
	<u>2,378</u>	<u>11,253</u>	<u>13,631</u>	<u>19,093</u>
Total 2017	<u>7,844</u>	<u>11,249</u>	<u>19,093</u>	

6. Net income/(expenditure)

This is stated after charging:

	2018 £	2017 £
Independent Examiner's fees	<u>1,584</u>	<u>1,792</u>

During the year, no Trustees received any remuneration (2017 - £NIL).

During the year, no Trustees received any benefits in kind (2017 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2017 - £NIL).

7. Creditors: Amounts falling due within one year

	2018 £	2017 £
Accruals and deferred income	<u>1,675</u>	<u>1,542</u>

CARE PLUS GROUP CHARITABLE TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

8. Statement of funds

Statement of funds - current year

	Balance at 1 April 2017 £	Income £	Expenditure £	Balance at 31 March 2018 £
Unrestricted funds				
General funds	21,429	22,817	(2,378)	41,868
Restricted funds				
Haven Charitable Fund	21,083	1,678	(318)	22,443
Macmillan Charitable Fund	24,725	3,610	(3,326)	25,009
Physio Therapy Active (ALD)	1,384	2,698	(2,052)	2,030
Rapid Charitable Fund	275	205	-	480
Parkinson's Fund	514	25	-	539
Community Nursing Fund	24,426	6,226	(5,557)	25,095
Collaboratives - Innovation	12,702	-	-	12,702
	85,109	14,442	(11,253)	88,298
Total of funds	106,538	37,259	(13,631)	130,166

The purpose of the restricted funds are as follows:

Haven Charitable Fund - to be spent within the Haven Team Service (End of Life)

Macmillan Charitable Fund - to be spent within the Macmillan Team Service (End of Life)

Physio Therapy Activity (ALD) - to be spent within the particular projects that the money was raised for referencing ALD (adult learning disability) i.e. Health Walk Monies, Trampolining Group, Swimming Group, Cycling Group & Hyrdro-therapy

Rapid Charitable Fund - to be spent within the Rapid Team Service

Parkinson's Fund - to spent on a specific Parkinson's group

Community Nursing Fund - to be spent within the Community Nursing Service

Collaboratives - Innovation - holding events within the community, supporting volunteers, campaigns etc. e.g. cancer champions, diabetes, good neighbours

CARE PLUS GROUP CHARITABLE TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

8. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2016 £	Income £	Expenditure £	Balance at 31 March 2017 £
General funds	806	28,467	(7,844)	21,429
Restricted funds				
Haven Charitable Fund	14,123	8,568	(1,608)	21,083
Macmillan Charitable Fund	22,637	3,347	(1,259)	24,725
Physio Therapy Active (ALD)	6,540	1,831	(6,987)	1,384
Rapid Charitable Fund	260	15	-	275
Parkinson's Fund	242	272	-	514
Community Nursing Fund	10,885	14,936	(1,395)	24,426
Collaboratives - Innovation	-	12,702	-	12,702
	<u>54,687</u>	<u>41,671</u>	<u>(11,249)</u>	<u>85,109</u>

Summary of funds - current year

	Balance at 1 April 2017 £	Income £	Expenditure £	Balance at 31 March 2018 £
General funds	21,429	22,817	(2,378)	41,868
Restricted funds	85,109	14,442	(11,253)	88,298
	<u>106,538</u>	<u>37,259</u>	<u>(13,631)</u>	<u>130,166</u>

Summary of funds - prior year

	Balance at 1 April 2016 £	Income £	Expenditure £	Balance at 31 March 2017 £
General funds	806	28,467	(7,844)	21,429
Restricted funds	54,687	41,671	(11,249)	85,109
	<u>55,493</u>	<u>70,138</u>	<u>(19,093)</u>	<u>106,538</u>

CARE PLUS GROUP CHARITABLE TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

9. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £
Current assets	43,543	88,298	131,841
Creditors due within one year	(1,675)	-	(1,675)
	<u>41,868</u>	<u>88,298</u>	<u>130,166</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £
Current assets	21,460	86,620	108,080
Creditors due within one year	(31)	(1,511)	(1,542)
	<u>21,429</u>	<u>85,109</u>	<u>106,538</u>

10. Related party transactions

During the year the charity received an unrestricted donation of £20,000 from Care Plus Group (North East Lincolnshire) Limited, a company who is the sole member of the charity.

At the year end, £90 was due to Care Plus Group.

There were no other related party transactions during the period.