

ELLESMERE COMMUNITY CARE CENTRE TRUST

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023



ELLESMERE COMMUNITY CARE CENTRE TRUST
(A company limited by guarantee)

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ELLESMERE COMMUNITY CARE CENTRE TRUST
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023

Trustees	Rev P S Hawkins Lt Col T Lowry Mr D W Reffell Ms D Roberts Mr M J Sleigh Ms S E Stringer Mr F S Williams
Company registered number	2654104
Charity registered number	1004923
Registered office	Trimpley Street Trimpley Ellesmere Shropshire SY12 0AE
Accountants	WR Partners Chartered Accountants Belmont House Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG
Bankers	National Westminster Bank 8 Mardol Head Shrewsbury Shropshire SY1 1HE
Solicitors	GHP Legal 37-39 Willow Street Oswestry Shropshire SY1 1LG

ELLESMERE COMMUNITY CARE CENTRE TRUST
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of the Charitable Company for the from 1 April 2022 to 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable 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 (FRS102) (effective 1 January 2019).

Since the Charitable Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The objectives of the Trust were updated in 2019. The updated objectives are to relieve persons resident in Ellesmere, Shropshire and the surrounding areas who are sick, convalescent, disabled, handicapped, infirm or in need of financial assistance, or who are in a condition of need, hardship or distress by reason of the social or economic circumstances by facilitating the provision of healthcare or well-being services, in particular but not exclusively, day care for the elderly and those with learning difficulties.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

The principal activity of the Trust is to ensure that the well loved former Ellesmere Cottage Hospital building is maintained in a proper and satisfactory state of repair and to make the building available for community use with particular emphasis on encouraging the development of health care services in the building.

ELLESMERE COMMUNITY CARE CENTRE TRUST
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

a. Review of activities

The principal achievement during the year was that the main part of the former Cottage Hospital roof was re-tiled at a cost of £35,000. This work has ensured that going forward the building is weatherproof and is therefore able to provide an appropriate environment for the continuing provision and further expansion of health care services on the first floor. The Trustees who were newly appointed in the previous year have made meaningful and positive contributions in the development of the activities of the Trust, in particular by taking on specific roles and responsibilities.

As part of the strategy to enhance the local community's awareness of the role of the Trust in preserving the long term well being of the former Ellesmere Cottage Hospital building, during the year the Trust organised the design and erection of a new composite external site sign that includes details of the Trust but also shows the presence of the activities managed by Bethphage and Churchmere.

As a further important step in developing the Trust's ability to communicate with the public and other organisations, both locally and with a wider audience, the Trust has set up a web site (www.ellesmerecommunitycarecentre.co.uk) and has created an email contact address (info@ellesmerecommunitycarecentre.co.uk). The Trust believes that this is fundamental to documenting its background and history, its current situation and detailing its challenges and aspirations.

The Trust continues to be thankful and indebted to Ellesmere Community Care Centre League of Friends for their ongoing support and especially their funding contributions towards maintaining the fabric of the former Cottage Hospital building.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charitable Company 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.

b. Reserves policy

The Trustees continue to review the reserves of the Trust at their regular meetings.

The unrestricted general reserve at 31 March 2023 was a surplus of £8,524 (2022 surplus £14,019) which also represents the charity's free reserves.

The current policy is to maintain unrestricted general reserves at such a level as to be able to cover ongoing activities of the charity and the aim is to re build the financial reserves to a such a level to achieve this.

Structure, governance and management

a. Constitution

Ellesmere Community Care Centre Trust is registered as a charitable company in England and Wales, limited by guarantee and was set up by a Memorandum of Association on 3 October 1991. It is registered as a charity with the Charity Commission.

b. Methods of appointment or election of Trustees

The management of the Charitable Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

Plans for future periods

Alongside keeping the former Cottage Hospital building in good structural order, the Trust's main challenge is ensuring that the public is aware of its role to further develop the community use of the building and that the Trust will have an ongoing need to raise funds to maintain the fabric of the building. The Trust is particularly exercised in looking at methods that would make the building more energy sustainable, such as changes to the heating and plumbing systems. Any such works are likely to require significant fund raising.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Statement of Trustees' responsibilities

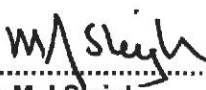
The Trustees (who are also the directors of the Charitable Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in business.

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.

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


.....
Mr M J Sleigh
(Trustee)

Date: 20/11/2023

ELLESMERE COMMUNITY CARE CENTRE TRUST
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Independent Examiner's Report to the Trustees of Ellesmere Community Care Centre Trust
('the Charitable Company')

I report to the charity Trustees on my examination of the accounts of the Charitable Company for the year ended 31 March 2023.

Responsibilities and Basis of Report

As the Trustees of the Charitable Company (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 Charitable 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 the Charitable Company'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.

ELLESMERE COMMUNITY CARE CENTRE TRUST
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INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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:

1. accounting records were not kept in respect of the Charitable 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 [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.

This report is made solely to the Charitable Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charitable Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charitable Company and the Charitable Company's Trustees as a body, for my work or for this report.

Signed:

S J Tweedie

Dated:

20 November 2023

S J Tweedie

BSc FCA DChA

WR Partners
Belmont House
Shrewsbury Business Park
Shrewsbury
SY2 6LG

ELLESMERE COMMUNITY CARE CENTRE TRUST
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	3	21,474	21,474	592
Other trading activities	4	20,100	20,100	20,100
Total income		41,574	41,574	20,692
Expenditure on:				
Charitable activities	5	47,069	47,069	14,915
Total expenditure		47,069	47,069	14,915
Net movement in funds		(5,495)	(5,495)	5,777
Reconciliation of funds:				
Total funds brought forward		395,326	395,326	389,549
Net movement in funds		(5,495)	(5,495)	5,777
Total funds carried forward	12	389,831	389,831	395,326

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

The notes on pages 11 to 19 form part of these financial statements.

ELLESMERE COMMUNITY CARE CENTRE TRUST
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BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	381,307	381,307
		<u>381,307</u>	<u>381,307</u>
Current assets			
Debtors	10	1,462	1,561
Cash at bank and in hand		19,000	24,258
		<u>20,462</u>	<u>25,819</u>
Creditors: amounts falling due within one year	11	(11,938)	(11,800)
Net current assets		<u>8,524</u>	<u>14,019</u>
Total assets less current liabilities		<u>389,831</u>	<u>395,326</u>
Total net assets		<u><u>389,831</u></u>	<u><u>395,326</u></u>

ELLESMERE COMMUNITY CARE CENTRE TRUST
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BALANCE SHEET (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Charity funds			
Restricted funds	12	-	-
Unrestricted funds	12	389,831	395,326
Total funds		389,831	395,326

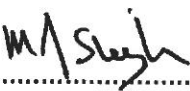
The Charitable Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

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


.....
Mr M J Sleigh
(Trustee)

Date:

The notes on pages 11 to 19 form part of these financial statements.

ELLESMERE COMMUNITY CARE CENTRE TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. General information

Ellesmere Community Care Centre Trust is registered as a charitable company in England and Wales, limited by guarantee and was set up by a Memorandum of Association on 3 October 1991. It is registered as a charity with the Charity Commission. The Memorandum was updated on 9 December 2019.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

Ellesmere Community Care Centre 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.

2.2 Income

All income is recognised once the Charitable Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

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

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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

ELLESMERE COMMUNITY CARE CENTRE TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives .

No depreciation was charged in the year on the property as the high residual value would make any charge immaterial.

2.5 Debtors

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

2.6 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.

2.7 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 Charitable Company 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.

2.8 Financial instruments

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

2.9 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 Charitable Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

ELLESMERE COMMUNITY CARE CENTRE TRUST
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	20,000	20,000	-
Similar incoming resources	1,474	1,474	592
	<u>21,474</u>	<u>21,474</u>	<u>592</u>
<i>Total 2022</i>	<u>592</u>	<u>592</u>	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Rent & licence fee income	20,100	20,100	20,100
	<u>20,100</u>	<u>20,100</u>	
<i>Total 2022</i>	<u>20,100</u>	<u>20,100</u>	

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £	Total 2022 £
Expenditure	47,069	47,069	14,915
	<u>47,069</u>	<u>47,069</u>	<u>14,915</u>
<i>Total 2022</i>	<u>14,915</u>	<u>14,915</u>	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Expenditure	316	46,753	47,069	14,915
<i>Total 2022</i>	576	14,339	14,915	

Analysis of direct costs

	Activities 2023 £	Total funds 2023 £	Total funds 2022 £
Water	316	316	574
Bank charges & loan interest	-	-	2
	316	316	576
<i>Total 2022</i>	576	576	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Property supervisory costs	2,409	2,409	2,400
Repairs & maintenance	40,254	40,254	6,175
Service contracts	348	348	348
Non domestic & insurance	1,660	1,660	1,579
Professional fees	13	13	1,907
Sundry expenditure	131	131	130
Governance costs	1,938	1,938	1,800
	<u>46,753</u>	<u>46,753</u>	<u>14,339</u>
<i>Total 2022</i>	<u>14,339</u>	<u>14,339</u>	

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,938 (2022 - £1,800).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

9. Tangible fixed assets

	Freehold property £
Cost or valuation	
At 1 April 2022	602,352
At 31 March 2023	<u>602,352</u>
Depreciation	
At 1 April 2022	221,045
At 31 March 2023	<u>221,045</u>
Net book value	
At 31 March 2023	<u>381,307</u>
At 31 March 2022	<u>381,307</u>

10. Debtors

	2023 £	2022 £
Due within one year		
Other debtors	-	100
Prepayments and accrued income	1,462	1,461
	<u>1,462</u>	<u>1,561</u>

11. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	11,938	11,800
	<u>11,938</u>	<u>11,800</u>

ELLESMERE COMMUNITY CARE CENTRE TRUST
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
Designated funds				
Designated Funds - buildings	381,307	-	-	381,307
General funds				
General Funds	14,019	41,574	(47,069)	8,524
Total Unrestricted funds	395,326	41,574	(47,069)	389,831

The designated fund represents the fixed assets of the Trust. In designating these funds the Trustees are recognising that the value of these fixed assets cannot be utilised by the Trust towards the day to day running of the Trust.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2022 £</i>
Unrestricted funds				
Designated funds				
Designated Funds - buildings	381,307	-	-	381,307
General funds				
General Funds	8,242	20,692	(14,915)	14,019
Total Unrestricted funds	389,549	20,692	(14,915)	395,326

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	381,307	381,307
Current assets	20,462	20,462
Creditors due within one year	(11,938)	(11,938)
Total	389,831	389,831

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

13. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	381,307	381,307
Current assets	25,819	25,819
Creditors due within one year	(11,800)	(11,800)
Total	<u>395,326</u>	<u>395,326</u>

14. Related party transactions

There was one related party transaction in the year ending March 2023.

This year a donation of £20,000 (2022: Nil) was received from Ellesmere Community Care Centre League of Friends. D Roberts, Trustee, is a trustee of both charities.

There were no outstanding balances owing between the related parties and the Charitable Company at 31 March 2023.