

Registered number: 2734498

Charity number: 1022313

The Cavendish House Trust

UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2022

Prepared By:

Unsworth's Accountancy Services Ltd
Chartered Certified
39 Stockwell Road
East Grinstead
West Sussex
RH19 4BD

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022**

TRUSTEES

M Hughes (died 12 April 2022)
A G Levy
C Meakings
G A Meakings
J Wilson (resigned 21 March 2023)

SECRETARY

A G Levy

REGISTERED OFFICE

Cavendish House
4 Saxbys Lane
Lingfield
Surrey
RH7 6DN

COMPANY NUMBER

2734498

CHARITY NUMBER

1022313

BANKERS

Barclays Bank

ACCOUNTANTS

Unsworth's Accountancy Services Ltd
Chartered Certified
39 Stockwell Road
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West Sussex
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**ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2022**

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FOR THE YEAR ENDED 31 JULY 2022

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31 July 2022

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was .

STRUCTURE GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee not having a share capital and was incorporated on 27 July 1992. The liability of the members, in the event of the winding up of the company, is limited to £1. The company is established under a Memorandum of Association which sets out its objects and is governed by its Articles of Association.

The trustees who served during the year were:

M Hughes (deceased 12/04/2022)

A G Levy

C Meakings

G A Meakings

J Wilson (resigned 21 March 2023)

The trustees of the charity are also directors for the purpose of company law. Trustees are appointed by a resolution of the council or by ordinary resolution of the company.

The trust is run by a manager who is responsible to the trustees. The trustees meet at least quarterly during the year.

The trustees make a formal assessment of the major risks to which the charity is exposed on an annual basis. They are satisfied that systems are in place to mitigate exposure to such risks.

It is with great sadness that we have to report that Marlene Hughes passed away during the year. She worked tirelessly in her capacity both in the latter years as a trustee and for many years before that as a volunteer. She will be missed by all.

OBJECTIVES AND ACTIVITIES

The trust's objects as set out in the Memorandum of Association are the relief of suffering and in particular the care of people with learning difficulties. Within this framework, our aim is that all our residents should lead happy and fulfilling lives by providing opportunities to develop their skills, maximise their independence and to interact socially within the local community. Currently, the trust runs one home caring for six residents with varying degrees of disability.

Currently the trust owns two houses, one of which it runs as a care home for up to six residents, the other is to house up to five residents on a supported living basis and will be run on the trust's behalf by a charity with experience in that type of facility.

As in previous years, the main objective of the year focused upon maintaining the well-being of the residents whilst maximising each resident's capabilities to their fullest potential and the acquisition of additional property to expand the charity.

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit.

FOR THE YEAR ENDED 31 JULY 2022

TRUSTEES' REPORT

ACHIEVEMENTS AND PERFORMANCE

The work on the second property is now complete and as explained above is now ready for occupation.

As always the trust continues to provide an environment in which the residents are encouraged to lead rewarding and fulfilling lives, to which end they all take part in numerous activities of their own choosing each week.

The trust actively seeks opportunities for the residents to participate in activities within the local community. The residents are part of a local drama group putting on regular productions. They also help in commercial enterprises including a local shop and plant nursery.

In recent years residents have been encouraged to spread their wings and now their activities include a number of sporting activities including going to the gym, playing football in a disabled league, and going swimming.

FINANCIAL REVIEW

During the year under review, the charity had net income of £17,491 (2021 - £6,110). General funds are maintained at a level approximating to six months charitable expenditure and are felt sufficient to cover any short term additional costs in line with the potential changes in the funding for the type of care the charity provides.

RESPONSIBILITIES OF THE TRUSTEES

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2016. The trustees 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.

The board keeps its membership under review and seeks to ensure that it reflects the skills and experience needed to discharge its responsibilities. Its approach to recruitment reflects the circumstances of a small, local charity that experiences low turnover. The board will make use of advertisement or other approaches to recruitment as appropriate.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities and in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies regime.

FOR THE YEAR ENDED 31 JULY 2022

TRUSTEES' REPORT

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 13 April 2023



A G Levy
Trustee

**INDEPENDENT EXAMINER'S STATEMENT
FOR THE YEAR ENDED 31 JULY 2022**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CAVENDISH HOUSE TRUST

I report on the accounts of the company for the year ended 31 July 2022 .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA .

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT
FOR THE YEAR ENDED 31 JULY 2022**

INDEPENDENT EXAMINERS STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



Date: 13 April 2023

Unsworth's Accountancy Services Ltd
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**Statement of Financial Activities
for the year ended 31 July 2022**

	Unrestricted funds	Restricted funds	2022 Total	2021 Total
	£	£	£	£
Income				
Income from generated funds				
Donations and legacies	13,024	-	13,024	17,329
Income from Investments	31	-	31	22
Income from charitable activities	337,482	-	337,482	293,875
Total Income and endowments	350,537	-	350,537	311,226
Expenses				
Costs of generating funds				
Expenditure on Charitable activities	333,055	-	333,055	305,116
Total Expenses	333,055	-	333,055	305,116
Net gains on investments				
Net Income	17,482	-	17,482	6,110
Gains/(losses) on revaluation of fixed assets				
Net movement in funds:				
Net income for the year	17,482	-	17,482	6,110
Total funds brought forward	1,302,662	-	1,302,662	1,296,552
Net funds carried forward	1,320,144	-	1,320,144	1,302,662

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The Cavendish House Trust

BALANCE SHEET AT 31 JULY 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	6	957,283	983,986
CURRENT ASSETS			
Debtors (amounts falling due within one year)	7	21,254	17,388
Cash at bank and in hand		<u>359,077</u>	<u>315,556</u>
		380,331	332,944
CREDITORS: Amounts falling due within one year	8	<u>17,470</u>	<u>14,268</u>
NET CURRENT ASSETS		362,861	318,676
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,320,144</u>	<u>1,302,662</u>
CAPITAL AND RESERVES			
Unrestricted funds	10		
General fund		715,743	670,740
Designated funds		<u>604,401</u>	<u>631,922</u>
		<u>1,320,144</u>	<u>1,302,662</u>

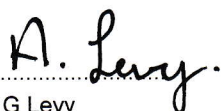
For the year ending 31 July 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board of trustees on 13 April 2023 and signed on their behalf by



A G Levy
Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2022**

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Cash Flow Statement

The Company is exempt from including a statement of cash flows in its accounts in accordance with Financial Reporting Standard for Smaller Entities (effective January 2015).

1g. Going Concern

These financial statements have not been prepared on the going concern basis.

1h. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Land And Buildings	straight line over 50 years%
Fixtures and Fittings	reducing balance 20%
Equipment	reducing balance 20%
Motor Cars	reducing balance 25%

1i. Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

1j. Government Grants Deferred

Government grants received are treated as deferred credits and credited to profit and loss account over the estimated useful life of the relevant fixed assets.

2. DIRECTORS AND EMPLOYEES

Particulars of employees (including directors) are shown below:

	2022	2021
	£	£
Employee costs during the year amounted to:		
Wages and salaries	195,548	212,103
	<u>195,548</u>	<u>212,103</u>

The average weekly numbers of employees during the year were as follows:

	2022	2021
	No.	No.
Management and administration	12	13
	<u>12</u>	<u>13</u>

No employees have emoluments in excess of £60,000.

3. EMPLOYEES

	2022	2021
	No.	No.
Average number of employees	12	13

No employees have emoluments in excess of £60,000.

4. GOVERNMENT GRANTS

	2022	2021
	£	£
Government grant received	<u>-</u>	<u>4,748</u>

The above grants have been recognised in the profit and loss account and matched with the expenditure towards which they are intended to contribute

5. INDEPENDENT REVIEWER'S FEES

	2022	2021
	£	£
Independent examiner's fee	870	870
Other fees (payroll and statutory work) paid to the independent examiner	420	430
	<u>1,290</u>	<u>1,300</u>

6. TANGIBLE FIXED ASSETS

	Land And Buildings £	Fixtures and Fittings £	Equipment £	Motor Cars £	Total £
Cost					
At 1 August 2021	1,022,895	20,424	10,169	29,615	1,083,103
Additions	-	818	-	-	818
At 31 July 2022	<u>1,022,895</u>	<u>21,242</u>	<u>10,169</u>	<u>29,615</u>	<u>1,083,921</u>
Depreciation					
At 1 August 2021	67,852	14,960	8,900	7,405	99,117
For the year	<u>20,458</u>	<u>1,256</u>	<u>254</u>	<u>5,553</u>	<u>27,521</u>
At 31 July 2022	<u>88,310</u>	<u>16,216</u>	<u>9,154</u>	<u>12,958</u>	<u>126,638</u>
Net Book Amounts					
At 31 July 2022	<u>934,585</u>	<u>5,026</u>	<u>1,015</u>	<u>16,657</u>	<u>957,283</u>
At 31 July 2021	<u>955,043</u>	<u>5,464</u>	<u>1,269</u>	<u>22,210</u>	<u>983,986</u>

7. DEBTORS

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	2,864	2,946
Other debtors	<u>18,390</u>	<u>14,442</u>
	<u>21,254</u>	<u>17,388</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	13,074	8,395
Taxation and social security	2,295	2,963
Other creditors	<u>2,101</u>	<u>2,910</u>
	<u>17,470</u>	<u>14,268</u>

9. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £1, to the company should it be wound up. At 31 July 2022 there were 4 members.

The Cavendish House Trust

10. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	670,740	350,536	(305,533)	-	715,743
Tangible Fixed Assets Fund	191,922	-	(27,521)	-	164,401
Development Fund	440,000	-	-	-	440,000
	<u>1,302,662</u>	<u>350,536</u>	<u>(333,054)</u>	<u>-</u>	<u>1,320,144</u>

Tangible Fixed Assets Fund

The Tangible Fixed Assets fund represents the proportion of the total funds that are represented by the tangible fixed assets of the Trust.

Development Fund

The Development Fund represents sums set aside for the future development of the services provided by the company.

**Expenses By Charitable Activity
for the year ended 31 July 2022**

	2022	2021
	£	£
General Fund	<u>333,055</u>	<u>305,116</u>
	<u>333,055</u>	<u>305,116</u>

The Cavendish House Trust

**Incoming Resources
for the year ended 31 July 2022**

	2022	2021
	£	£
Incoming resources		
Incoming resources from generated funds		
Donations		
Donations and fundraising	<u>11,313</u>	<u>12,581</u>
	11,313	12,581
	<u>13,024</u>	<u>17,329</u>
Investment income		
Interest received	<u>31</u>	<u>22</u>
	31	22
	<u>31</u>	<u>22</u>
Charitable Activities		
Fees received for the care of residents	<u>337,482</u>	<u>293,875</u>
	337,482	293,875
	<u>337,482</u>	<u>293,875</u>
	<u>350,537</u>	<u>311,226</u>

The Cavendish House Trust

**Expenses
for the year ended 31 July 2022**

	2022	2021
	£	£
Expenses		
Costs of generating funds		
Charitable Activities		
General Fund		
Food and household expenses	8,656	12,823
Day care costs	38	-
Staff entertaining and gifts	1,285	900
Rates and water	10,567	10,461
Insurance	8,411	5,100
Heat and light	3,707	5,253
Cleaning	35	992
Repairs and maintenance	59,556	4,224
Staff wages and salaries	195,548	212,103
Staff recruitment and DBS checks	1,373	2,740
Staff training costs	3,023	2,763
Computer and software expenses	974	1,122
Computer and software expenses	4,243	3,086
Accountancy and bookkeeping fees	2,800	2,827
Pension advice fees	366	366
Printing, postage and stationery	376	366
Telephone	994	1,255
Subscriptions	40	6
Registration fees	-	816
Outings and activities	3,338	1,480
Other interest	-	284
Sundry expenses	204	395
Depreciation of land and buildings	20,458	20,458
Depreciation of fixtures and fittings	1,256	1,366
Depreciation of equipment	254	317
Depreciation of motor cars	5,553	7,404
Loss on motor cars disposal	-	6,209
	<u>333,055</u>	<u>305,116</u>
	<u>333,055</u>	<u>305,116</u>