

Registered number: 2734498

Charity number: 1022313

The Cavendish House Trust

UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2024

Prepared By:

Unsworth's Accountancy Services Ltd

Chartered Certified

39 Stockwell Road

East Grinstead

West Sussex

RH19 4BD

The Cavendish House Trust

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

TRUSTEES

C Meakings

G A Meakings

Dr V K Fenton

Andrew Levy (resigned 12 January 2024)

SECRETARY

A G Levy (resigned 12 January 2024)

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

East Grinstead

West Sussex

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The Cavendish House Trust

**ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2024**

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The Cavendish House Trust

FOR THE YEAR ENDED 31 July 2024

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31 July 2024

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was the provision of social care for people with learning disabilities.

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:

A. Levy (resigned 12 January 2024)

C Meakings

G A Meakings

Dr V K Fenton

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 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.

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 disabilities.

Currently, the trust runs a residential care home - Cavendish House - caring for five residents with learning disabilities. This is funded through Local Authority placements.

We also own a second property within Lingfield village that is being leased to another charity on a gratis basis while a supported living service is being established.

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 2024

TRUSTEES' REPORT

ACHIEVEMENTS AND PERFORMANCE

We have continued to run a residential care home for people with learning disabilities in Lingfield as well as being landlord for a second property which is being run as a supported living service by another charity social care provider. Our residents are supported to lead fulfilling lives and stay connected with the local community. They continue to benefit from being supported by a stable management and staff team at Cavendish House. We have continued to meet our obligations as a registered care home inspected by the Care Quality Commission (CQC).

We were sad to lose our long-term Chair - Andy Levy - due to his retirement from his position and we would like to thank him for his support and guidance over a period of many years.

Members of the Board had an Away Day in October 2023 and made plans for further development of the charity. This includes ambitions to work closely with community leaders to expand our reach for supporting more people in the Lingfield community by diversifying our ways of operating as a charity. We also have plans to recruit further trustees with expertise which would be useful to the Board and support our development.

FINANCIAL REVIEW

During the year under review, the charity had net income of £59,647 (2023 - £4,756). 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.

The Cavendish House Trust

FOR THE YEAR ENDED 31 July 2024

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 28 April 2025

Dr V K Fenton

Trustee

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31 July 2024

**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 2024.

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 EXAMINER'S 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 2024

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: 28 April 2025

Unsworth's Accountancy Services Ltd
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39 Stockwell Road
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West Sussex
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01342 604936

The Cavendish House Trust

**Statement of Financial Activities
for the year ended 31 July 2024**

			2024	<i>2023</i>
	Unrestricted funds	Restricted funds	Total	<i>Total</i>
	£	£	£	£
Income				
Income from generated funds				
Donations and legacies	3,900	-	3,900	3,457
Income from Investments	5,274	-	5,274	1,256
Income from charitable activities	302,338	-	302,338	266,644
Total Income and endowments	311,512	-	311,512	271,357
Expenses				
Costs of generating funds				
Expenditure on Charitable activities	251,866	-	251,866	266,601
Total Expenses	251,866	-	251,866	266,601
Net gains on investments				
Net Income	59,646	-	59,646	4,756
Gains/(losses) on revaluation of fixed assets				
Net movement in funds:				
Net income for the year	59,646	-	59,646	4,756
Total funds brought forward	1,324,899	-	1,324,899	1,320,144
Net funds carried forward	1,384,545	-	1,384,545	1,324,900

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 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	5	906,905	931,452
CURRENT ASSETS			
Debtors (amounts falling due within one year)	6	14,525	12,912
Cash at bank and in hand		467,239	397,620
		<u>481,764</u>	<u>410,532</u>
CREDITORS: Amounts falling due within one year	7	<u>4,124</u>	<u>17,084</u>
NET CURRENT ASSETS		477,640	393,448
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,384,545</u>	<u>1,324,900</u>
CAPITAL AND RESERVES			
Unrestricted funds	9		
General fund		830,523	746,330
Designated funds		554,022	578,570
		<u>1,384,545</u>	<u>1,324,900</u>

For the year ending 31 July 2024 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 28 April 2025 and
signed on their behalf by**

.....

Dr V K Fenton

Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2024**

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
Equipment
Motor Cars

reducing balance 20%
reducing balance 20%
reducing balance 25%

The Cavendish House Trust

1i. Turnover

Turnover represents the invoiced value of services supplied by the company.

2. DIRECTORS AND EMPLOYEES

Particulars of employees (including directors) are shown below:

Employee costs during the year amounted to:	2024	2023
	£	£
Wages and salaries	171,995	175,723
	<u>171,995</u>	<u>175,723</u>

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

	2024	2023
	No.	No.
Management and administration	10	12
	<u>10</u>	<u>12</u>

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

3. EMPLOYEES

	2024	2023
	No.	No.
Average number of employees	10	12

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

4. INDEPENDENT REVIEWER'S FEES

	2024	2023
	£	£
Independent examiner's fee	1,105	870
Other fees (payroll and statutory work) paid to the independent examiner	432	420
	<u>1,537</u>	<u>1,290</u>

The Cavendish House Trust

5. TANGIBLE FIXED ASSETS

	Land And Buildings £	Fixtures and Fittings £	Equipment £	Motor Cars £	Total £
Cost					
At 1 August 2023	1,022,895	21,242	10,169	29,615	1,083,921
At 31 July 2024	1,022,895	21,242	10,169	29,615	1,083,921
Depreciation					
At 1 August 2023	108,768	17,221	9,357	17,123	152,469
For the year	20,458	804	162	3,123	24,547
At 31 July 2024	129,226	18,025	9,519	20,246	177,016
Net Book Amounts					
At 31 July 2024	893,669	3,217	650	9,369	906,905
At 31 July 2023	914,127	4,021	812	12,492	931,452

6. DEBTORS

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	5,665	1,212
Other debtors	8,860	11,700
	<u>14,525</u>	<u>12,912</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	-	13,074
Taxation and social security	1,968	1,906
Other creditors	2,156	2,104
	<u>4,124</u>	<u>17,084</u>

8. 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 2024 there were 4 members.

The Cavendish House Trust

9. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	746,329	311,512	(227,318)	-	830,523
Tangible Fixed Assets Fund	138,570	-	(24,548)	-	114,022
Development Fund	440,000	-	-	-	440,000
	<u>1,324,899</u>	<u>311,512</u>	<u>(251,866)</u>	<u>-</u>	<u>1,384,545</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 2024**

	2024	2023
	£	£
General Fund	<u>251,866</u>	<u>266,601</u>
	<u>251,866</u>	<u>266,601</u>

The Cavendish House Trust

Incoming Resources
for the year ended 31 July 2024

	2024	2023
	£	£
Incoming resources		
Incoming resources from generated funds		
Donations		
Donations and fundraising	<u>3,900</u>	<u>3,457</u>
	3,900	3,457
	<u>3,900</u>	<u>3,457</u>
Investment income		
Interest received	<u>5,274</u>	<u>1,256</u>
	5,274	1,256
	<u>5,274</u>	<u>1,256</u>
Charitable Activities		
Fees received for the care of residents	<u>302,338</u>	<u>266,644</u>
	302,338	266,644
	<u>302,338</u>	<u>266,644</u>
	<u>311,512</u>	<u>271,357</u>

The Cavendish House Trust

Expenses
for the year ended 31 July 2024

	2024	2023
	£	£
Expenses		
Costs of generating funds		
Charitable Activities		
General Fund		
Food and household expenses	12,565	11,154
Day care costs	208	-
Staff entertaining and gifts	1,025	1,050
Rates and water	(7,880)	12,175
Insurance	7,887	8,787
Heat and light	3,460	3,040
Cleaning	-	676
Repairs and maintenance	16,476	12,904
Staff wages and salaries	171,995	175,723
Staff recruitment and DBS checks	3,739	1,766
Staff training costs	2,885	1,628
Computer and software expenses	2,377	974
Computer and software expenses	4,791	3,763
Accountancy and bookkeeping fees	2,678	3,154
Pension advice fees	501	366
Printing, postage and stationery	146	117
Telephone	1,385	966
Subscriptions	267	81
Outings and activities	2,183	1,846
Sundry expenses	630	602
Depreciation of land and buildings	20,459	20,456
Depreciation of fixtures and fittings	804	1,005
Depreciation of equipment	162	203
Depreciation of motor cars	3,123	4,165
	<u>251,866</u>	<u>266,601</u>
	<u>251,866</u>	<u>266,601</u>

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