FAMILY CARE TRUST

England & Wales · Charity number 1045025

Details

Other names	FAMILY CARE TRUST (SOLIHULL)
Status	Registered
Legal form	Charitable company
Company number	02982937
Registered	1995-03-15
Register	View on the Charity Commission register

Contact

Address	Newlands Bishop Farm Berry Hall Lane Catherine-de-Barnes Solihull B91 2RY
Phone	01217701578
Email	enquiries@familycaretrust.co.uk
Website	www.familycaretrust.co.uk

Activities

Objects: 1.TO RELIEVE THE NEEDS OF PEOPLE INCLUDING CHILDREN WHO ARE DISABLED,INCLUDING MENTALLY ILL, HAVE LEARNING DISABILITIES, ARE AGED, INFIRM, VICTIMS OF VIOLENCE OR DOMESTIC ABUSE, OR ARE SUFFERING FROM EMOTIONAL STRESS DUE TO THEIR SOCIAL AND ECONOMIC CIRCUMSTANCES, AND 2.TO RELIEVE POVERTY AMONG SUCH PEOPLE AND OTHER PEOPLE IN FINANCIAL NEED, IN PARTICULAR BY THE PROVISION OF SUPPORT AND SERVICES CALCULATED TO RELIEVE THOSE NEEDS.

Activities: Provides care services for a range of people with disabilities. These include day care centres for older people, support services for people in their own homes, befriending support in the community and assisting adults with a learning disability to acquire skills that improve opportunites for independent living.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Elderly/old People, People With Disabilities

Geography

- Birmingham City
- Solihull
- Warwickshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£4,230,971	£4,131,915	£3,303,746	149
2024-03-31	£3,808,734	£3,266,792	£3,204,690	123
2023-03-31	£3,542,528	£2,558,672	£2,662,748	95
2022-03-31	£2,234,374	£2,135,187	£1,678,891	77
2021-03-31	£1,637,561	£1,638,672	£1,579,704	49

Trustees

Name	Role	Appointed
CATHERINE MARY LLEWELLYN		
Christopher Edwards		2026-03-31
Dr John Alan Davenport		2023-07-04
Elizabeth Hughes		2024-03-05
Iain Morgan		2018-04-16
Martin Fortune		2026-01-27
Paul Spencer		2026-03-18
RICHARD PURSER DipM		2018-01-29
Roger James Look		2018-04-16

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FAMILY CARE TRUST

England & Wales - Charity number 1045025

Accounts

REGISTERED COMPANY NUMBER: 02982937 (England and Wales)
REGISTERED CHARITY NUMBER: 1045025

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

FOR

FAMILY CARE TRUST

J W Hinks LLP
Chartered Accountants
and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

FAMILY CARE TRUST

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FOR THE YEAR ENDED 31 MARCH 2025

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The Mission Statement of the charity is:

"FCT will provide quality, flexible services that respond to individual needs. We promote independence, dignity and choices in order to maintain or improve the quality of life of adults in need and their carers."

The charity has operated for 30 years, during which time it has built up an enviable reputation. This has enabled it to deliver a broad range of services to people within Solihull who require support. During the year the charity operated a day centre for those with memory problems such as dementia, parkinson's and alzheimer's, a community support team of workers that provide specialised domiciliary care, services that promote independent living for disabled people in their own homes, and a community farm and gardening service that provides work and skills training for adults with learning disabilities. The trust is also a leading provider of the Oliver McGowan training rollout in the Solihull area.

At March 2025 care was carried out to 205 service users of the charity, up from 204 in the previous year. The directors are satisfied that they have met the requirements to report on how the charity delivers public benefit.

In 2024/25 the Family Care Trust's main operational objectives and targets were:

FCT to have a minimum CQC rating of 'Good' with a drive to become an 'Outstanding' rated overall company by 2025. The charity retains a 'Good' rating.

Ensure all staff and volunteers are well trained and competent, including practical, hands on, and e-learning training. The trust has met this target, and all staff are adequately trained.

Raise the profile of the trust in the local community through a targeted marketing strategy. Progress has been made in this area, but more work is being carried out to strengthen Corporate Social Responsibility related partnerships. Seasonal events are being held at Newlands Bishop Farm to increase the profile of the trust in the local community.

Ongoing fundraising to contribute towards capital and revenue projects. £106k in donations and grants were received during the financial year.

Finish the construction of the new canteen building "The Roost". The building was completed and formally opened in October 2024.

Achievements and performance

The Oliver McGowan training rollout has been a success, and the trust was a delivery partner of the NHS from October 2023 through to March 2025. The trust now works with local NHS organisations on an ad hoc basis. The new canteen building "The Roost" has been completed and formally opened in October 2024, and the charity has successfully managed cashflow effectively, avoiding the need for external financing to fund day to day working capital. Newlands Bishop Farm has widened the scope of the Work Scheme, securing paid employment for Project Workers during the weddings season, at weekends in the cafΘ, and as advocates in the delivery of the Oliver McGowan training.

Public benefit

The trustee directors consider that the objectives of the charity meet the tests for public benefit when exercising their powers and duties. The trustee directors have complied with their duty to have due regard to the relevant guidance published by the Charities Commission.

STRATEGIC REPORT

Financial review

Extensive annual plans are prepared to set operational objectives for key staff and departments, as well as financial budgets with targets. Performance against budget is analysed monthly, and material variances are acted upon. Cashflow is monitored daily, ensuring resources are available to cover liabilities as they fall due. Budgets are updated regularly to reflect changes in risk and likely outcomes.

The trustees note the increase to Employer NI announced in the autumn of 2024, but with effect from April 2025. This has had a detrimental financial impact, and mitigating measures were taken to reduce head count before the end of the 2024/25 financial year in anticipation of that.

In 2024/25 income increased by 11% compared to 2023/24 mainly due to additional local authority funded daycare services. The charity increased expenditure by 26% in the same period which reflected growth in its operations for supported living and the Oliver McGowan training roll out.

Cash decreased by £351k. This reflects the funds required to complete and open the new canteen build at Newlands Bishop Farm in October 2024.

The net surplus of £99k in 2024/25 is a decrease of £443k compared to a net surplus of £542k in 2023/24. This was due to significantly lower donations as capital grants received in 2023/24 for the new canteen building were not re-occurring. (A comment here about lower than expected client numbers having impact on net surplus).

Donations and grants of £106k were received. This is £176k less than the previous financial year, and the trust thanks everyone who has donated. It makes a material impact on the ability of the charity to serve the local community.

Investment policy and objectives

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustee directors wish.

The trustee directors, having regard to the liquidity requirements of operating the trust, have a policy of keeping available funds in a deposit account that attracts an interest rate higher than that for the current account.

Reserves policy

The trustee directors have considered the trust's requirements for reserves in light of the main risks facing the organisation and following the Charities Commission good practice guidelines. The trustee directors recognise the importance of establishing the long-term financial sustainability of the trust.

The trustee directors are required to ensure that monies are available for each year to meet any reasonable unforeseeable contingency. They believe that an amount of at least 6 weeks operating costs which equate to £477k based on operating costs for the year 2024/25 will be adequate. The trust holds total reserves of £3,303,746 (2024: £3,204,690) at 31 March 2025.

Future plans

Following another successful year for the Trust, the board is delighted to present a strong set of results and commend our Senior Management Team and colleagues for their hard work and commitment.

The Trust has continued to invest in the organisation and its people. Our service user numbers have grown which has meant an increase in staffing levels to ensure we can maintain and improve our services.

The Trustees and the Senior Management Team will continue to identify projects to provide services to our community. This will include additional Supported Living Schemes in the Solihull area which are a good strategic fit for the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Board vacancies and future skill requirements are discussed at board meetings and Remuneration Committee to identify future requirements. This is to ensure we have a breadth of relevant experience across as many professional competencies as possible.

When a specific vacancy arises the board discuss and agree what is required and decide upon the most effective process to fill the vacancy.

Organisational structure

Ordinarily, the board or sub-committees are scheduled to meet every calendar month. The Senior Management Team attend all meetings but have no voting rights. An Audit Committee made up of serving directors is scheduled to meet at least twice a year to scrutinise financial performance, including draft annual accounts, and review compliance with regulations, and identify and mitigate strategic risks. A Remuneration Committee reviews the reward and recognition strategy of the organisation, resource management and HR strategy.

A scheme of delegation is in place and the day-to-day responsibility for the provision of the services and operational management, including health and safety, rests with the Senior Management Team. They ensure that individual supervision of the staff is properly carried out to develop their skills and working methods in line with good practice.

Induction and training of new director trustees

Prior to appointment, any potential new director trustee is invited to meet with as many current board members as possible and discusses the requirements of the role with the chairman and other director trustees. Potential director trustees are invited to visit the sites of the trust and meet management and staff to understand the aims and work of the trust. This forms part of the recruitment and induction process.

New director trustees gain information about the charity from the regularly updated Family Care Trust website. They are also taken on visits to operational units to meet staff, volunteers and service users, introducing them to the work that Family Care Trust undertakes.

New director trustees are supplied with back copies of minutes of meetings, reports, management accounts and appropriate information which impacts on the decision-making process. Induction includes access to information regarding the main elements of charity law and other regulatory requirements. New and existing director trustees are able to attend external training on governance topics as required.

Related parties

The charity has effective working relationships with the current purchasers of its services. These include Solihull MBC which currently purchases significant services from the organisation. Additionally, services are provided to the NHS, Birmingham City Council, Warwickshire County Council, People Plus and many individual customers.

Staff members attend a variety of meetings and have developed good networking links with other charitable bodies within Solihull. This has proved invaluable to Family Care Trust in establishing improved links within the community and identifying relevant policy developments and prospective funding.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The director trustees have a risk management strategy that comprises:

- an annual review of the operational and strategic risks the charity may face.
- consideration of the major risks by the Senior Management Team on a quarterly basis.
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.
- internal audits which are undertaken throughout the organisation to verify quality and procedural adherence.

The outcome of each review is incorporated into the operational plans of the charity. It has been acknowledged that the difficult financial climate and the increased potential of some risks being realised needed to be reflected in the focus of board meetings. Policies and procedures are regularly reviewed to manage risks.

Accident and incident reporting and analysis procedures are in place, and internal audit visits are made to operational centres during the year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
02982937 (England and Wales)

Registered Charity number
1045025

Registered office
Newlands Bishop Farm
Berry Hill Lane
Catherine De Barnes
B91 2RY

Trustees
L D Edwards
C M Llewellyn
D A Gamble
I D Morgan
R J Purser
R J Look
A S Lucas (resigned 15.2.25)
J A Davenport
E A Hughes

Company Secretary
R J Purser

Auditors
J W Hinks LLP
Chartered Accountants
and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers
Lloyds Bank Plc
Solihull Business Centre
PO Box 9363
Birmingham
B3 3ST

The Chief Executive throughout the year was Mr Daniel Adams and the Finance & HR Director was Mr Gary Neumann.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Family Care Trust for the purposes of company law) are responsible for preparing the Report of the Trustees 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 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 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 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.

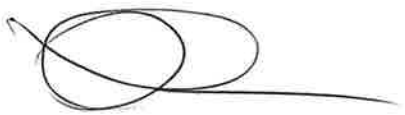
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are 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 auditors are aware of that information.

AUDITORS

The auditors, J W Hinks LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the Board of Trustees, as the company directors, on 24 November 2025 and signed on the board's behalf by:



D A Gamble - Trustee 24/11/25

Opinion

We have audited the financial statements of Family Care Trust (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 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 Auditors' 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 UK, including the FRC'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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

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

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Reviewing and challenging the assumptions and judgments used by management in their significant accounting estimates.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.
- Testing key revenue lines, in particular cut-off, for evidence of management bias.
- Obtaining third-party confirmation of material bank balances.
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as board minutes for discussions of irregularities including fraud.

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 Report of the Independent Auditors.

Use of our report
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. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



J W Hinks LLP
Chartered Accountants
and Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

24 November 2025

FAMILY CARE TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**46,956**	**59,442**	**106,398**	282,022
Charitable activities	5				
Charitable activities		**3,311,391**	-	**3,311,391**	2,964,281
Other trading activities	3	**810,036**	-	**810,036**	443,472
Investment income	4	**3,146**	-	**3,146**	5,210
Other income	9	-	-	-	113,749
Total		**4,171,529**	**59,442**	**4,230,971**	3,808,734
EXPENDITURE ON					
Raising funds	6	**5,064**	**34,967**	**40,031**	62,127
Charitable activities	7				
Charitable activities		**3,913,516**	-	**3,913,516**	3,058,033
Support costs		**110,591**	-	**110,591**	99,764
Governance costs		**67,777**	-	**67,777**	46,868
Total		**4,096,948**	**34,967**	**4,131,915**	3,266,792
NET INCOME		**74,581**	**24,475**	**99,056**	541,942
Transfers between funds	17	**1,679,079**	**(1,679,079)**	-	-
Net movement in funds		**1,753,660**	**(1,654,604)**	**99,056**	541,942
RECONCILIATION OF FUNDS					
Total funds brought forward		**1,543,151**	**1,661,539**	**3,204,690**	2,662,748
TOTAL FUNDS CARRIED FORWARD		**3,296,811**	**6,935**	**3,303,746**	3,204,690

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	12	**2,863,947**	-	**2,863,947**	2,387,776
Investments	13	**100**	-	**100**	100
		2,864,047	-	**2,864,047**	2,387,876
CURRENT ASSETS					
Debtors	14	**528,733**	-	**528,733**	633,489
Cash at bank and in hand		**291,810**	**6,935**	**298,745**	649,656
		820,543	**6,935**	**827,478**	1,283,145
CREDITORS					
Amounts falling due within one year	15	**(387,779)**	-	**(387,779)**	(466,331)
NET CURRENT ASSETS		**432,764**	**6,935**	**439,699**	816,814
TOTAL ASSETS LESS CURRENT LIABILITIES		**3,296,811**	**6,935**	**3,303,746**	3,204,690
NET ASSETS		**3,296,811**	**6,935**	**3,303,746**	3,204,690
FUNDS	17				
Unrestricted funds				**3,296,811**	1,543,151
Restricted funds				**6,935**	1,661,539
TOTAL FUNDS				**3,303,746**	3,204,690

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 MARCH 2025

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 November 2025 and were signed on its behalf by:



D A Gamble - Trustee 24/11/25

The notes form part of these financial statements

FAMILY CARE TRUST

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	255,610	1,063,476
Net cash provided by operating activities		255,610	1,063,476
Cash flows from investing activities			
Purchase of tangible fixed assets		(609,667)	(1,137,447)
Sale of tangible fixed assets		-	223,708
Interest received		3,146	5,210
Net cash used in investing activities		(606,521)	(908,529)
Change in cash and cash equivalents in the reporting period		(350,911)	154,947
Cash and cash equivalents at the beginning of the reporting period		649,656	494,709
Cash and cash equivalents at the end of the reporting period		298,745	649,656

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	**99,056**	541,942
Adjustments for:		
Depreciation charges	**133,496**	118,944
Profit on disposal of fixed assets	**-**	(113,749)
Interest received	**(3,146)**	(5,210)
Decrease in debtors	**104,756**	262,244
(Decrease)/increase in creditors	**(78,552)**	259,305
Net cash provided by operations	**255,610**	1,063,476

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank and in hand	**649,656**	**(350,911)**	**298,745**
	649,656	**(350,911)**	**298,745**
Total	**649,656**	**(350,911)**	**298,745**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The presentational currency of these financial statements is Sterling. All amounts have been rounded to the nearest £1.

The company is a company limited by guarantee. The members of the company are the Trustees named within the Trustees Report. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The following is a key source of estimation uncertainty:
Expenditure allocations: expenditure is apportioned where it relates to more than one cost category.

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.

Revenue from rental income is recognised on a straight-line basis over the term of the respective lease.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will be be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that the economic benefit can be measured reliably. In accordance with the Charity SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees Report for information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services of facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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.

continued...

1. ACCOUNTING POLICIES - continued

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 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.

Support costs are those costs incurred directly in support of the expenditure on the objects of the charity and include project management carried out centrally. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

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.

TANGIBLE FIXED ASSETS
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	at varying rates on cost
Plant and machinery	-	20% on cost
Fixtures and fittings	-	25% on cost
Motor vehicles	-	10% on cost
Computer equipment	-	25% on cost

TAXATION
The charity is exempt from corporation tax on its charitable activities.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

FINANCIAL INSTRUMENTS
The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments.

Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost.

EMPLOYEE BENEFITS
When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

RETIREMENT BENEFITS
Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

continued...

1. ACCOUNTING POLICIES - continued

FINANCIAL INSTRUMENTS
The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The expected income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

OPERATING LEASES
Rentals under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

DEBTORS
Debtors are measured at amounts owed to the charity. They are measured on the basis of their recoverable amount.

CASH AND CASH EQUIVALENTS
Cash and cash equivalents include cash in hand and deposits held with banks. Bank overdrafts are shown within borrowings in current liabilities.

CREDITORS
Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to pay to settle the debt.

Amounts which are owed in more than one year are shown as long-term creditors.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	46,956	127,007
Grants	59,442	155,015
	106,398	282,022

continued...

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2025	2024
	£	£
The Eveson Trust	-	4,000
Skipton Building Society	-	2,000
Michael Marsh Charitable Trust	-	2,100
CB & HH Taylor	-	1,000
Highland Greyhound Lodge	-	1,130
Edward & Dorothy Cadbury Trust	-	10,000
The Edward Gostling Foundation	-	20,000
The Rowlands Trust	-	15,000
Inclusive Communities Fund	-	99,785
Birmingham City Council - Net Zero Grant Programme	**38,837**	-
Screwfix Foundation	**4,140**	-
Knowle & Dorridge Lions	**4,150**	-
The Finnis Scott Foundation	**2,710**	-
Brama Trust	**9,605**	-
	59,442	155,015

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Farm and gardening income	**333,512**	271,113
Miscellaneous income	**303,116**	43,527
Rental income	**173,408**	128,832
	810,036	443,472

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	**3,146**	5,210

continued...

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025 £	2024 £
Local authority funded community and day care	Charitable activities	**2,472,215**	2,121,402
Privately funded community and day care	Charitable activities	**839,176**	842,879
		3,311,391	2,964,281

6. RAISING FUNDS

RAISING DONATIONS AND LEGACIES

	2025 £	2024 £
Advertising	**5,064**	4,708
Other fundraising costs	**34,967**	57,419
	40,031	62,127

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable activities	**3,913,516**	-	**3,913,516**
Support costs	-	**110,591**	**110,591**
Governance costs	-	**67,777**	**67,777**
	3,913,516	**178,368**	**4,091,884**

8. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Support costs	**110,591**	-	**110,591**
Governance costs	-	**67,777**	**67,777**
	110,591	**67,777**	**178,368**

continued...

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	Support costs	Governance costs	2025 Total activities	2024 Total activities
	£	£	£	£
Printing and stationery	14,443	-	14,443	14,546
Postage and carriage	505	-	505	838
Telephone	15,845	-	15,845	19,656
Computer running costs	36,684	-	36,684	16,069
Bank charges	606	-	606	864
Subscriptions	2,783	-	2,783	2,837
Clothing costs	20,782	-	20,782	17,532
Sundry expenses	1,440	-	1,440	4,929
Training costs	15,869	-	15,869	16,268
Recruitment	1,634	-	1,634	6,225
Auditors' remuneration	-	14,368	14,368	15,086
Legal and professional fees	-	53,409	53,409	31,782
	110,591	67,777	178,368	146,632

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Auditors' remuneration	14,368	15,086
Depreciation - owned assets	133,496	118,944
Surplus on disposal of fixed assets	-	(113,749)

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

TRUSTEES' EXPENSES

During the year ended 31 March 2025 an amount of £303 (2024: £402) was reimbursed in respect of trustees' expenses.

continued...

11. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	2,668,099	2,042,537
Social security costs	206,323	144,126
Other pension costs	74,656	56,661
	2,949,078	2,243,324

The average monthly number of employees during the year was as follows:

	2025	2024
Day centres	14	14
Home support	54	45
Management and administration	4	3
Farm	77	61
	149	123

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	1	-

12. TANGIBLE FIXED ASSETS

	Freehold property	Plant and machinery	Fixtures and fittings
	£	£	£
COST			
At 1 April 2024	2,339,730	206,947	260,289
Additions	491,808	82,073	27,125
At 31 March 2025	2,831,538	289,020	287,414
DEPRECIATION			
At 1 April 2024	224,115	126,491	224,768
Charge for year	39,996	40,680	24,562
At 31 March 2025	264,111	167,171	249,330
NET BOOK VALUE			
At 31 March 2025	2,567,427	121,849	38,084
At 31 March 2024	2,115,615	80,456	35,521

continued...

12. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2024	**226,316**	**40,302**	**3,073,584**
Additions	**5,498**	**3,163**	**609,667**
At 31 March 2025	**231,814**	**43,465**	**3,683,251**
DEPRECIATION			
At 1 April 2024	**81,094**	**29,340**	**685,808**
Charge for year	**22,966**	**5,292**	**133,496**
At 31 March 2025	**104,060**	**34,632**	**819,304**
NET BOOK VALUE			
At 31 March 2025	**127,754**	**8,833**	**2,863,947**
At 31 March 2024	145,222	10,962	2,387,776

Included in cost or valuation of land and buildings is freehold land of £285,801 (2024 - £285,801) which is not depreciated.

13. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2024 and 31 March 2025	**100**
NET BOOK VALUE	
At 31 March 2025	**100**
At 31 March 2024	100

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

FCT Enterprise Limited
Registered office: England
Nature of business: Dormant

Class of share:	% holding
Ordinary	**100**

	2025 £	2024 £
Aggregate capital and reserves	**100**	100

continued...

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	323,377	444,886
Other debtors	5,626	-
Prepayments and accrued income	199,730	188,603
	528,733	633,489

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	153,343	222,618
Social security and other taxes	75,925	51,169
Other creditors	14,499	15,866
Accrued expenses and deferred income	144,012	176,678
	387,779	466,331

Accrued expenses and deferred income include an amount of £43,196 (2024: £91,647) in respect of deferred income. Such amounts are released in full to income within 12 months of the balance sheet date.

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	97,834	100,007
Between one and five years	374,248	376,632
In more than five years	292,032	383,260
	764,114	859,899

continued...

17. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General Fund	**1,543,151**	**74,581**	**1,679,079**	**3,296,811**
Restricted funds				
Community Gardening	**85,263**	-	**(85,263)**	-
Farm Building	**252,681**	-	**(252,681)**	-
Other Capital Funds	**24,152**	-	**(24,152)**	-
Sports England	**7,738**	**(6,220)**	**(1,518)**	-
Lambing Shed	**9,245**	-	**(9,245)**	-
Canteen Building	**1,248,263**	-	**(1,248,263)**	-
Private Donation	**2,500**	**(1,123)**	**(1,377)**	-
Morrisons Foundation	**2,820**	**(2,820)**	-	-
Skipton Building Society	**2,000**	-	**(2,000)**	-
Michael Marsh Charitable Trust	**204**	-	**(204)**	-
CB & HH Taylor	**1,000**	-	**(1,000)**	-
Heart of England Together in Solihull - English Language Courses	**8,150**	**(7,965)**	**(185)**	-
West Midlands Strategic Partnership - English Language Courses	**6,510**	**(6,306)**	**(204)**	-
Groundwork - English Language Courses	**1,013**	**(1,013)**	-	-
Private Donation - Community Support Fund	**10,000**	-	**(10,000)**	-
Birmingham City Council - Net Zero Grant Programme	-	**38,837**	**(38,837)**	-
Screwfix Foundation	-	**4,140**	-	**4,140**
Brama Trust	-	**85**	-	**85**
The Finnis Scott Foundation	-	**2,710**	-	**2,710**
Knowle & Dorridge Lions	-	4,150	(4,150)	-
	1,661,539	24,475	(1,679,079)	6,935
TOTAL FUNDS	3,204,690	99,056	-	3,303,746

continued...

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	**4,171,529**	**(4,096,948)**	**74,581**
Restricted funds			
Sports England	-	**(6,220)**	**(6,220)**
Private Donation	-	**(1,123)**	**(1,123)**
Morrisons Foundation	-	**(2,820)**	**(2,820)**
Heart of England Together in Solihull - English Language Courses	-	**(7,965)**	**(7,965)**
West Midlands Strategic Partnership - English Language Courses	-	**(6,306)**	**(6,306)**
Groundwork - English Language Courses	-	**(1,013)**	**(1,013)**
Birmingham City Council - Net Zero Grant Programme	**38,837**	-	**38,837**
Screwfix Foundation	**4,140**	-	**4,140**
Brama Trust	**9,605**	**(9,520)**	**85**
The Finnis Scott Foundation	**2,710**	-	**2,710**
Knowle & Dorridge Lions	**4,150**	-	**4,150**
	59,442	**(34,967)**	**24,475**
TOTAL FUNDS	**4,230,971**	**(4,131,915)**	**99,056**

continued...

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General Fund	1,187,011	356,140	1,543,151
Restricted funds			
Farm Equipment	44,822	(12,264)	32,558
Community Gardening	89,875	(4,612)	85,263
Farm Building	232,521	(12,398)	220,123
Other Capital Funds	31,544	(7,392)	24,152
Sports England	-	7,738	7,738
Lambing Shed	9,745	(500)	9,245
Canteen Building	1,042,217	206,046	1,248,263
National Lottery Walled Garden	3,155	(3,155)	-
National Lottery Community Fund	3,640	(3,640)	-
Private Donation	2,500	-	2,500
Baily Thomas Fund	5,260	(5,260)	-
Landau Limited	1,558	(1,558)	-
Morrisons Foundation	8,900	(6,080)	2,820
Skipton Building Society	-	2,000	2,000
Michael Marsh Charitable Trust	-	204	204
CB & HH Taylor	-	1,000	1,000
Heart of England Together in Solihull - English Language Courses	-	8,150	8,150
West Midlands Strategic Partnership - English Language Courses	-	6,510	6,510
Groundwork - English Language Courses	-	1,013	1,013
Private Donation - Community Support Fund	-	10,000	10,000
	1,475,737	185,802	1,661,539
TOTAL FUNDS	2,662,748	541,942	3,204,690

continued...

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	3,526,713	(3,170,573)	356,140
Restricted funds			
Farm Equipment	-	(12,264)	(12,264)
Community Gardening	-	(4,612)	(4,612)
Farm Building	-	(12,398)	(12,398)
Other Capital Funds	4,273	(11,665)	(7,392)
Sports England	14,080	(6,342)	7,738
Lambing Shed	-	(500)	(500)
Canteen Building	202,550	3,496	206,046
National Lottery Walled Garden	114	(3,269)	(3,155)
National Lottery Community Fund	-	(3,640)	(3,640)
Baily Thomas Fund	-	(5,260)	(5,260)
Landau Limited	6,232	(7,790)	(1,558)
Morrisons Foundation	-	(6,080)	(6,080)
Skipton Building Society	2,000	-	2,000
Michael Marsh Charitable Trust	2,100	(1,896)	204
CB & HH Taylor	1,000	-	1,000
Highland Greyhound Lodge	1,130	(1,130)	-
Heart of England Together in Solihull - English Language Courses	24,976	(16,826)	8,150
West Midlands Strategic Partnership - English Language Courses	9,999	(3,489)	6,510
Groundwork - English Language Courses	3,067	(2,054)	1,013
Barclays Sports Coaching	500	(500)	-
Private Donation - Community Support Fund	10,000	-	10,000
	282,021	(96,219)	185,802
TOTAL FUNDS	3,808,734	(3,266,792)	541,942

continued...

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General Fund	1,187,011	430,721	1,679,079	3,296,811
Restricted funds				
Farm Equipment	44,822	(12,264)	-	32,558
Community Gardening	89,875	(4,612)	(85,263)	-
Farm Building	232,521	(12,398)	(252,681)	(32,558)
Other Capital Funds	31,544	(7,392)	(24,152)	-
Sports England	-	1,518	(1,518)	-
Lambing Shed	9,745	(500)	(9,245)	-
Canteen Building	1,042,217	206,046	(1,248,263)	-
National Lottery Walled Garden	3,155	(3,155)	-	-
National Lottery Community Fund	3,640	(3,640)	-	-
Private Donation	2,500	(1,123)	(1,377)	-
Baily Thomas Fund	5,260	(5,260)	-	-
Landau Limited	1,558	(1,558)	-	-
Morrisons Foundation	8,900	(8,900)	-	-
Skipton Building Society	-	2,000	(2,000)	-
Michael Marsh Charitable Trust	-	204	(204)	-
CB & HH Taylor	-	1,000	(1,000)	-
Heart of England Together in Solihull - English Language Courses	-	185	(185)	-
West Midlands Strategic Partnership - English Language Courses	-	204	(204)	-
Private Donation - Community Support Fund	-	10,000	(10,000)	-
Birmingham City Council - Net Zero Grant Programme	-	38,837	(38,837)	-
Screwfix Foundation	-	4,140	-	4,140
Brama Trust	-	85	-	85
The Finnis Scott Foundation	-	2,710	-	2,710
Knowle & Dorridge Lions	-	4,150	(4,150)	-
	1,475,737	210,277	(1,679,079)	6,935
TOTAL FUNDS	2,662,748	640,998	-	3,303,746

continued...

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	7,698,242	(7,267,521)	430,721
Restricted funds			
Farm Equipment	-	(12,264)	(12,264)
Community Gardening	-	(4,612)	(4,612)
Farm Building	-	(12,398)	(12,398)
Other Capital Funds	4,273	(11,665)	(7,392)
Sports England	14,080	(12,562)	1,518
Lambing Shed	-	(500)	(500)
Canteen Building	202,550	3,496	206,046
National Lottery Walled Garden	114	(3,269)	(3,155)
National Lottery Community Fund	-	(3,640)	(3,640)
Private Donation	-	(1,123)	(1,123)
Baily Thomas Fund	-	(5,260)	(5,260)
Landau Limited	6,232	(7,790)	(1,558)
Morrisons Foundation	-	(8,900)	(8,900)
Skipton Building Society	2,000	-	2,000
Michael Marsh Charitable Trust	2,100	(1,896)	204
CB & HH Taylor	1,000	-	1,000
Highland Greyhound Lodge	1,130	(1,130)	-
Heart of England Together in Solihull - English Language Courses	24,976	(24,791)	185
West Midlands Strategic Partnership - English Language Courses	9,999	(9,795)	204
Groundwork - English Language Courses	3,067	(3,067)	-
Barclays Sports Coaching	500	(500)	-
Private Donation - Community Support Fund	10,000	-	10,000
Birmingham City Council - Net Zero Grant Programme	38,837	-	38,837
Screwfix Foundation	4,140	-	4,140
Brama Trust	9,605	(9,520)	85
The Finnis Scott Foundation	2,710	-	2,710
Knowle & Dorridge Lions	4,150	-	4,150
	341,463	(131,186)	210,277
TOTAL FUNDS	8,039,705	(7,398,707)	640,998

Restricted Funds

Farm Equipment
The balance will fund future depreciation arising from assets bought for the farm from specific grants and donations received. The balance was transferred to general funds during the year ended 31 March 2025 following completion of the project.

continued...

17. MOVEMENT IN FUNDS - continued

Community Gardening Fund
The balance represents the donation of property and assets with which the scheme had previously operated and the balance will fund the future depreciation of the assets capitalised. The balance was transferred to general funds during the year ended 31 March 2025 following completion of the project.

Farm Building
This represents monies towards building and equipping the training centre and tractor shed at Newlands Bishop Farm. The balance will fund the future depreciation of the assets capitalised. The balance was transferred to general funds during the year ended 31 March 2025 following completion of the project.

Canteen Building
This represents monies towards building and equipping the new canteen at Newlands Bishop Farm. The balance will fund the future depreciation of the assets capitalised. The balance was transferred to general funds during the year ended 31 March 2025 following completion of the project.

Other Capital Funds
There are various separate capital funds to cover building works and transport. The balances will fund future depreciation of the relevant capital assets. The balance was transferred to general funds during the year ended 31 March 2025 following completion of the project.

Sport England - Sports Coaching
This represents funds received for the provision of a structured program of tennis and multi-sports for over 60 year old users of the Blanning Day Centre, with physical and mental disabilities. The balance was transferred to general funds during the year ended 31 March 2025 following completion of the project.

Community Support Fund
This represents funds received for improving welfare of the clients who live at Dassett Road. The balance was transferred to general funds during the year ended 31 March 2025 following completion of the project.

Lambing Shed
This represents funds received from Solihull Round Table towards the construction of a lambing shed. The balance was transferred to general funds during the year ended 31 March 2025 following completion of the project.

Morrisons Foundation
This represents funds received towards sports coaching.

Skipton Building Society
This represents funds received towards the purchase of a new hoist and chairs at Blanning Day Centre.

Michael Marsh Charitable Trust
This represents funds received towards the purchase of a CNC machine.

CB & HH Taylor
This represents funds received towards the purchase of an air bench.

Heart of England Together in Solihull
This represents funds received towards the provision of English language and employment opportunities for Ukrainian refugees.

West Midlands Strategic Partnership
This represents funds received towards the provision of English language courses for Hong Kong migrants.

continued...

17. MOVEMENT IN FUNDS - continued

Groundwork
This represents funds received towards helping Hong Kong migrants settle into the Solihull area.

Private Donation - Community Support Fund
This represents a donation received from a client and close family.

Birmingham City Council - Net Zero Grant Programme
This fund represents funding received from Birmingham City Council to implement energy reduction measures through the installation of solar panels. This fund was fully expended as at 31 March 2025.

Screwfix Foundation
This fund represents funding received from The Screwfix Foundation to support projects that will fix, repair, maintain and improve properties and facilities.

Brama Trust
This fund represents funding received from The Brama Trust towards the provision of English language and employment opportunities for Ukrainian refugees.

The Finnis Scott Foundation
This fund represents funding received from The Finnis Scott Foundation to enable the purchase of a polytunnel to help cultivate plants.

Knowle & Dorridge Lions
This fund represents funding received from Knowle & Dorridge Lions to enable the purchase of equipment to be used at the Blanning Dementia Daycare Centre. This fund was fully expended as at 31 March 2025.

18. EMPLOYEE BENEFIT OBLIGATIONS

The Trust operates a defined contribution pension scheme. The costs for the year amounted to £74,656 (2024: £56,661) of which, at the year end the total of employee and employer contributions outstanding were £13,455 (2043: £10,833).

19. CAPITAL COMMITMENTS

	2025	2024
	£	£
Contracted but not provided for in the financial statements	-	454,745

20. RELATED PARTY DISCLOSURES

During the year the Trust entered into the following transactions with related parties:

The director of Flash Climbing Centre Limited is also the Chief Executive of Family Care Trust. Costs incurred this year were £53,093 (2024: £29,953). As at 31 March 2025 £900 (2024: £nil) was outstanding to Flash Climbing Centre Limited from Family Care Trust.

One of the directors of The George Fentham Hampton In Arden Charity is the Chief Executive of Family Care Trust. Costs incurred this year were £30 (2024: £120). As at 31 March 2025 £nil (2024: £30) was outstanding to The George Fentham Hampton In Arden Charity from Family Care Trust.

The Managing Director of David Edwards Insurance Brokers Limited is also a trustee of Family Care Trust. Costs incurred this year were £73,684 (2024: £29,318). As at 31 March 2025 £54,176 (2024: £21,644) was outstanding to David Edwards Insurance Brokers Limited from Family Care Trust.

continued...

20. RELATED PARTY DISCLOSURES - continued

One of the trustees of Brama Trust is also the Finance & HR Director of Family Care Trust. During the year Family Care Trust received income of £13,950 (2024: £nil) from Brama Trust. No outstanding balance remained at the year end.

FAMILY CARE TRUST

England & Wales - Charity number 1045025

Accounts

REGISTERED COMPANY NUMBER: 02982937 (England and Wales)
REGISTERED CHARITY NUMBER: 1045025

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

FOR

FAMILY CARE TRUST

J W Hinks LLP
Chartered Accountants
and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

FAMILY CARE TRUST

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The Mission Statement of the charity is:

"FCT will provide quality, flexible services that respond to individual needs. We promote independence, dignity and choices in order to maintain or improve the quality of life of adults in need and their carers. "

The charity has operated for more than 25 years during which time it has built up an enviable reputation. This has enabled it to deliver a broad range of services to people within Solihull who require support. During the year the charity operated a day centre for those with memory problems such as dementia, parkinson's and alzheimer's, a community support team of workers that provide specialised domiciliary care, services that promote independent living for disabled people in their own homes, and a community farm and gardening service that provides work and skills training for adults with learning disabilities.

The trust is also a leading provider of the Oliver McGowan training rollout in the Solihull area.

At March 2024 care was carried out to 204 service users of the charity, up from 189 in the previous year.

The directors are satisfied that they have met the requirements to report on how the charity delivers public benefit.

In 2023/24 the Family Care Trust's main operational objectives and targets were:

FCT to have a minimum CQC rating of 'Good' with a drive to become an 'Outstanding' rated overall company by 2024. The charity maintained a rating of 'Good' during the financial year and aspires to become 'Outstanding'.

Ensure all staff and volunteers are well trained and competent, including practical, hands on, and e-learning training. The trust has met this target, and all staff are adequately trained.

Raise the profile of the trust in the local community through a targeted marketing strategy. Progress has been made in this area, but more work is being carried out to strengthen Corporate Social Responsibility related partnerships. Seasonal events are being held at Newlands Bishop Farm to increase the profile of the trust in the local community.

Build a new canteen building. Building works started in October 2022 and by March 2024 most of the building had been completed. The formal opening date is currently scheduled for 27th September 2024.

Ongoing fundraising to contribute to the cost of the new canteen building. Regular donations are received, and significant funds were received during the 2023/24 financial year and the one prior to that.

Achievements and performance

The charity has successfully developed a second supported living scheme in the local area. Further schemes are likely over the next few years. The Oliver McGowan training roll out has been a success, and the trust is a delivery partner of the NHS from October 2023 though to at least March 2025. The new canteen building is nearing completion, and the charity has successfully managed cashflow effectively, avoiding the need for external financing. Newlands Bishop Farm has widened the scope of the Work Scheme, securing paid employment for Project Workers during the weddings season, at weekends in the café, and as advocates in the delivery of the Oliver McGowan training.

OBJECTIVES AND ACTIVITIES

Public benefit

The trustee directors consider that the objectives of the charity meet the tests for public benefit when exercising their powers and duties. The trustee directors have complied with their duty to have due regard to the relevant guidance published by the Charities Commission.

STRATEGIC REPORT

Financial review

Extensive annual plans are prepared to set operational objectives for key staff and departments, as well as financial budgets with targets. Performance against budget is analysed monthly, and material variances are acted upon. Cashflow is monitored daily, ensuring resources are available to cover liabilities as they fall due. Budgets are updated regularly to reflect changes in risk and likely outcomes.

In 2023/24 income increased by 7.5% compared to 2022/23 due to an increase in community and day care income and gains on the disposal of tangible fixed assets. The charity increased expenditure by 27.6% in the same period which reflected growth in its operations for supported living and the Oliver McGowan training roll out.

Cash increased by £155k. This reflects the operating cash surplus and grant funds received in year more than offsetting the capital costs for the new canteen building at Newlands Bishop Farm.

The net surplus of £542k is a decrease of £442k in 2023/24 compared to a net surplus of £984k in 2022/23. This was due to the charity receiving £993k of donations and grants in the 2022/23 financial year compared to only £282k in the 2023/24 financial year.

Donations and grants of £282k were received. This is £711k less than the previous financial year, and the trust thanks everyone who has made a donation. It makes a material impact on the ability of the charity to serve the local community.

Investment policy and objectives

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustee directors wish.

The trustee directors, having regard to the liquidity requirements of operating the trust, have a policy of keeping available funds in a deposit account that attracts an interest rate higher than that for the current account.

Reserves policy

The trustee directors have considered the trust's requirements for reserves in light of the main risks facing the organisation and following the Charities Commission good practice guidelines. The trustee directors recognise the importance of establishing the long term financial sustainability of the trust.

The trustee directors are required to ensure that monies are available for each year to meet any reasonable unforeseeable contingency. They believe that an amount of at least 6 weeks operating costs which equate to £365,835 based on operating costs for the year 2023/24 will be adequate. The trust holds total reserves of £3,204,690 (2023: £2,662,748) at 31 March 2024.

STRATEGIC REPORT

Future plans

Following another successful year for the Trust, the Board is delighted to present a strong set of results and commend our Senior Management Team and colleagues for their hard work and commitment.

The Trust has continued to invest in the organisation and its people. Our service user numbers have grown which has meant an increase in staffing levels to ensure we can maintain and improve our services.

A major development for the Trust was the building of a new canteen and kitchen for our service users at Newlands Bishop Farm. In addition this has given more purpose built space for the training and education of our service users. The new canteen building is due to be completed during the 2024/25 financial year, with the grand opening scheduled for Friday 27th September 2024. We are very grateful to all those who have contributed financially to this project. It has been an outstanding success.

The Trustees and the Senior Management Team will continue to identify projects to provide services to our community. This will include additional Supported Living Schemes in the Solihull area which are a good strategic fit for the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Board vacancies are published to ensure sufficiently wide enough exposure to recruit director trustees who have the relevant skills, knowledge and experience for operating a charity. The Board seeks to have a balanced input into all its decision-making processes. The Board sets strategy and monitors the performance of the charity.

Organisational structure

Ordinarily, the Board or sub-committees are scheduled to meet every calendar month. The Senior Management Team attend all meetings but have no voting rights. An Audit Committee made up of serving directors is scheduled to meet at least twice a year to scrutinise financial performance, including draft annual accounts, and review compliance with regulations, and identify and mitigate strategic risks. A Remuneration Committee reviews the reward and recognition strategy of the organisation, resource management and HR strategy.

A scheme of delegation is in place and the day-to-day responsibility for the provision of the services and operational management, including health and safety, rests with the Senior Management Team. They ensure that individual supervision of the staff is properly carried out to develop their skills and working methods in line with good practice.

Induction and training of new director trustees

New director trustees gain information about the charity from the regularly updated Family Care Trust website. They are also taken on visits to operational units to meet staff, volunteers and service users, introducing them to the work that Family Care Trust undertakes.

New director trustees are supplied with back copies of minutes of meetings, reports, management accounts and appropriate information which impacts on the decision-making process. Induction includes access to information regarding the main elements of charity law and other regulatory requirements. New and existing director trustees are able to attend external training on governance topics as required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

The charity has effective working relationships with the current purchasers of its services. These include Solihull MBC which currently purchases significant services from the organisation. Additionally, services are provided to the NHS, Birmingham City Council, Warwickshire County Council, People Plus and many individual customers.

Staff members attend a variety of meetings and have developed good networking links with other charitable bodies within Solihull. This has proved invaluable to Family Care Trust in establishing improved links within the community and identifying relevant policy developments and prospective funding.

Risk management

The director trustees have a risk management strategy that comprises:

- an annual review of the operational and strategic risks the charity may face.
- consideration of the major risks by the Senior Management Team on a quarterly basis.
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.
- internal audits which are undertaken throughout the organisation to verify quality and procedural adherence.

The outcome of each review is incorporated into the operational plans of the charity. It has been acknowledged that the difficult financial climate and the increased potential of some risks being realised needed to be reflected in the focus of board meetings. Policies and procedures are regularly reviewed to manage risks.

Accident and incident reporting and analysis procedures are in place, and internal audit visits are made to operational centres during the year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
02982937 (England and Wales)

Registered Charity number
1045025

Registered office
Newlands Bishop Farm
Berry Hill Lane
Catherine De Barnes
B91 2RY

Trustees
L D Edwards
C M Llewellyn
D A Gamble
I D Morgan
R J Purser
R J Look
A S Lucas
J A Davenport (appointed 4.7.23)
E A Hughes (appointed 5.3.24)
R P Hughes (resigned 8.8.23)

Company Secretary
L D Edwards

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

J W Hinks LLP
Chartered Accountants
and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

Bankers

Lloyds Bank Plc
Solihull Business Centre
PO Box 9363
Birmingham
B3 3ST

The General Manager throughout the year was Mr Daniel Adams and the Finance & Corporate Services Manager was Mr Gary Neumann.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Family Care Trust for the purposes of company law) are responsible for preparing the Report of the Trustees 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 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 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 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:

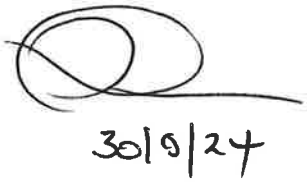
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, J W Hinks LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 30 September 2024 and signed on the board's behalf by:

D A Gamble - Trustee



30/9/24

Opinion
We have audited the financial statements of Family Care Trust (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 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 Auditors' 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 UK, including the FRC'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.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Reviewing and challenging the assumptions and judgements used by management in their significant accounting estimates.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.
- Testing key revenue lines, in particular cut-off, for evidence of management bias.
- Obtaining third-party confirmation of material bank balances.
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as board minutes for discussions of irregularities including fraud.

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 Report of the Independent Auditors.

Use of our report

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. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



J W Hinks LLP
Chartered Accountants
and Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

30 September 2024

FAMILY CARE TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**1**	**282,021**	**282,022**	993,489
Charitable activities	5				
Charitable activities		**2,964,281**	**-**	**2,964,281**	2,113,655
Other trading activities	3	**443,472**	**-**	**443,472**	434,017
Investment income	4	**5,210**	**-**	**5,210**	950
Other income		**113,749**	**-**	**113,749**	417
Total		**3,526,713**	**282,021**	**3,808,734**	3,542,528
EXPENDITURE ON					
Raising funds	6	**4,708**	**57,419**	**62,127**	40,580
Charitable activities	7				
Charitable activities		**3,019,233**	**38,800**	**3,058,033**	2,370,369
Support costs		**99,764**	**-**	**99,764**	92,087
Governance costs		**46,868**	**-**	**46,868**	55,636
Total		**3,170,573**	**96,219**	**3,266,792**	2,558,672
NET INCOME		**356,140**	**185,802**	**541,942**	983,856
RECONCILIATION OF FUNDS					
Total funds brought forward		**1,187,011**	**1,475,737**	**2,662,748**	1,678,892
TOTAL FUNDS CARRIED FORWARD		**1,543,151**	**1,661,539**	**3,204,690**	2,662,748

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	13	**769,806**	**1,617,970**	**2,387,776**	1,479,232
Investments	14	**100**	**-**	**100**	100
		769,906	**1,617,970**	**2,387,876**	1,479,332
CURRENT ASSETS					
Debtors	15	**633,489**	**-**	**633,489**	895,733
Cash at bank and in hand		**606,087**	**43,569**	**649,656**	494,709
		1,239,576	**43,569**	**1,283,145**	1,390,442
CREDITORS					
Amounts falling due within one year	16	**(466,331)**	**-**	**(466,331)**	(207,026)
NET CURRENT ASSETS		**773,245**	**43,569**	**816,814**	1,183,416
TOTAL ASSETS LESS CURRENT LIABILITIES		**1,543,151**	**1,661,539**	**3,204,690**	2,662,748
NET ASSETS		**1,543,151**	**1,661,539**	**3,204,690**	2,662,748
FUNDS	18				
Unrestricted funds				**1,543,151**	1,187,011
Restricted funds				**1,661,539**	1,475,737
TOTAL FUNDS				**3,204,690**	2,662,748

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

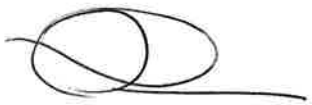
The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 MARCH 2024

The financial statements were approved by the Board of Trustees and authorised for issue on 30 September 2024 and were signed on its behalf by:

D A Gamble - Trustee



30/9/24

The notes form part of these financial statements

FAMILY CARE TRUST

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	**1,063,476**	526,229
Net cash provided by operating activities		**1,063,476**	526,229
Cash flows from investing activities			
Purchase of tangible fixed assets		**(1,137,447)**	(735,279)
Purchase of fixed asset investments		**-**	(100)
Sale of tangible fixed assets		**223,708**	417
Interest received		**5,210**	950
Net cash used in investing activities		**(908,529)**	(734,012)
Change in cash and cash equivalents in the reporting period		**154,947**	(207,783)
Cash and cash equivalents at the beginning of the reporting period		**494,709**	702,492
Cash and cash equivalents at the end of the reporting period		**649,656**	494,709

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	**541,942**	983,856
Adjustments for:		
Depreciation charges	**118,944**	116,919
Profit on disposal of fixed assets	**(113,749)**	(417)
Interest received	**(5,210)**	(950)
Decrease/(increase) in debtors	**262,244**	(621,904)
Increase in creditors	**259,305**	48,725
Net cash provided by operations	**1,063,476**	526,229

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank and in hand	**494,709**	**154,947**	**649,656**
	494,709	**154,947**	**649,656**
Total	**494,709**	**154,947**	**649,656**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- at varying rates on cost
Short leasehold	- at varying rates on cost
Plant and machinery	- 20% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 10% on cost
Computer equipment	- 25% on cost

TAXATION

The charity is exempt from corporation tax on its charitable activities.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	**127,007**	47,731
Grants	**155,015**	945,758
	282,022	993,489

Grants received, included in the above, are as follows:

	2024	2023
	£	£
The Albert Gubay Foundation	-	280,500
The Bradbury Foundation	-	250,000
The Clothworkers' Foundation	-	165,000
The Wolfson Foundation	-	75,000
The Eveson Trust	**4,000**	40,000
Bernard Sunley Foundation	-	40,000
Garfield Weston Foundation	-	30,000
29th May 1961 Charitable Trust	-	10,000
GJW Turner Trust	-	5,000
Lillie C Johnson Trust	-	2,000
Boshier Hinton Foundation	-	1,950
Patricia Ann Buller Charitable Trust	-	1,500
The Patrick Trust	-	1,000
John Lewis Partnership	-	1,000
Morrisons Foundation	-	15,580
Landau Limited	-	9,348
Baily Thomas Fund	-	8,000
Awards For All	-	9,880
Skipton Building Society	**2,000**	-
Michael Marsh Charitable Trust	**2,100**	-
CB & HH Taylor	**1,000**	-
Highland Greyhound Lodge	**1,130**	-
Edward & Dorothy Cadbury Trust	**10,000**	-
The Edward Gostling Foundation	**20,000**	-
The Rowlands Trust	**15,000**	-
Inclusive Communities Fund	**99,785**	-
	155,015	945,758

continued...

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Farm and gardening income	271,113	398,996
Miscellaneous income	43,527	33,621
Student placement income	-	1,400
Rental income	128,832	-
	443,472	434,017

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	5,210	950

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
Local authority funded community and day care	Charitable activities	2,121,402	1,340,147
Privately funded community and day care	Charitable activities	842,879	773,508
		2,964,281	2,113,655

6. RAISING FUNDS

RAISING DONATIONS AND LEGACIES

	2024	2023
	£	£
Advertising	4,708	10,399
Other fundraising costs	57,419	30,181
	62,127	40,580

continued...

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Charitable activities	**3,058,033**	**-**	**3,058,033**
Support costs	**-**	**99,764**	**99,764**
Governance costs	**-**	**46,868**	**46,868**
	3,058,033	**146,632**	**3,204,665**

8. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
Support costs	**99,764**	**-**	**99,764**
Governance costs	**-**	**46,868**	**46,868**
	99,764	**46,868**	**146,632**

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Auditors' remuneration	**15,086**	7,434
Depreciation - owned assets	**118,944**	116,919
Surplus on disposal of fixed assets	**(113,749)**	(417)

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

TRUSTEES' EXPENSES

During the year ended 31 March 2024 an amount of £402 (2023: £nil) was reimbursed in respect of trustees expenses.

continued...

11. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	2,042,537	1,560,916
Social security costs	144,126	104,846
Other pension costs	56,661	46,841
	2,243,324	1,712,603

The average monthly number of employees during the year was as follows:

	2024	2023
Day centres	14	15
Home support	45	47
Management and administration	3	4
Farm	61	29
	123	95

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (31 MARCH 2023)

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	993,489	993,489
Charitable activities			
Charitable activities	2,113,655	-	2,113,655
Other trading activities	434,017	-	434,017
Investment income	950	-	950
Other income	417	-	417
Total	2,549,039	993,489	3,542,528
EXPENDITURE ON			
Raising funds	10,398	30,182	40,580
Charitable activities			
Charitable activities	2,344,130	26,239	2,370,369
Support costs	92,087	-	92,087
Governance costs	55,636	-	55,636
Total	2,502,251	56,421	2,558,672
NET INCOME	46,788	937,068	983,856

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (31 MARCH 2023) - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	1,140,223	538,669	1,678,892
TOTAL FUNDS CARRIED FORWARD	1,187,011	1,475,737	2,662,748

13. TANGIBLE FIXED ASSETS

	Freehold property £	Short leasehold £	Plant and machinery £
COST			
At 1 April 2023	**1,251,436**	**197,127**	**198,479**
Additions	**1,088,294**	**-**	**8,468**
Disposals	**-**	**(197,127)**	**-**
At 31 March 2024	**2,339,730**	**-**	**206,947**
DEPRECIATION			
At 1 April 2023	**199,493**	**88,517**	**92,510**
Charge for year	**24,622**	**411**	**33,981**
Eliminated on disposal	**-**	**(88,928)**	**-**
At 31 March 2024	**224,115**	**-**	**126,491**
NET BOOK VALUE			
At 31 March 2024	**2,115,615**	**-**	**80,456**
At 31 March 2023	1,051,943	108,610	105,969

continued...

13. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2023	**254,419**	**198,026**	**40,291**	**2,139,778**
Additions	**5,870**	**30,340**	**4,475**	**1,137,447**
Disposals	**-**	**(2,050)**	**(4,464)**	**(203,641)**
At 31 March 2024	**260,289**	**226,316**	**40,302**	**3,073,584**
DEPRECIATION				
At 1 April 2023	**194,483**	**58,836**	**26,707**	**660,546**
Charge for year	**30,285**	**22,548**	**7,097**	**118,944**
Eliminated on disposal	**-**	**(290)**	**(4,464)**	**(93,682)**
At 31 March 2024	**224,768**	**81,094**	**29,340**	**685,808**
NET BOOK VALUE				
At 31 March 2024	**35,521**	**145,222**	**10,962**	**2,387,776**
At 31 March 2023	59,936	139,190	13,584	1,479,232

14. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2023 and 31 March 2024	**100**
NET BOOK VALUE	
At 31 March 2024	**100**
At 31 March 2023	100

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

FCT Enterprise Limited
Registered office: England
Nature of business: Dormant

Class of share:	% holding
Ordinary	**100**

	2024	2023
	£	£
Aggregate capital and reserves	**100**	100

continued...

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	**444,886**	206,040
Other debtors	**-**	795
Prepayments and accrued income	**188,603**	688,898
	633,489	895,733

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	**222,618**	50,019
Social security and other taxes	**51,169**	2,083
Other creditors	**15,866**	7,042
Accrued expenses	**176,678**	147,882
	466,331	207,026

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	**100,007**	7,774
Between one and five years	**376,632**	4,923
In more than five years	**383,260**	-
	859,899	12,697

continued...

18. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General Fund	**1,187,011**	**356,140**	**1,543,151**
Restricted funds			
Farm Equipment	**44,822**	**(12,264)**	**32,558**
Community Gardening	**89,875**	**(4,612)**	**85,263**
Farm Building	**232,521**	**(12,398)**	**220,123**
Other Capital Funds	**31,544**	**(7,392)**	**24,152**
Sports England	-	**7,738**	**7,738**
Lambing Shed	**9,745**	**(500)**	**9,245**
Canteen Building	**1,042,217**	**206,046**	**1,248,263**
National Lottery Walled Garden	**3,155**	**(3,155)**	-
National Lottery Community Fund	**3,640**	**(3,640)**	-
Private Donation	**2,500**	-	**2,500**
Baily Thomas Fund	**5,260**	**(5,260)**	-
Landau Limited	**1,558**	**(1,558)**	-
Morrisons Foundation	**8,900**	**(6,080)**	**2,820**
Skipton Building Society	-	**2,000**	**2,000**
Michael Marsh Charitable Trust	-	**204**	**204**
CB & HH Taylor	-	**1,000**	**1,000**
Heart of England Together in Solihuill - English Language Courses	-	**8,150**	**8,150**
West Midlands Strategic Partnership - English Language Courses	-	**6,510**	**6,510**
Groundwork - English Language Courses	-	**1,013**	**1,013**
Private Donation - Community Support Fund	-	**10,000**	**10,000**
	1,475,737	**185,802**	**1,661,539**
TOTAL FUNDS	**2,662,748**	**541,942**	**3,204,690**

continued...

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	**3,526,713**	**(3,170,573)**	**356,140**
Restricted funds			
Farm Equipment	**-**	**(12,264)**	**(12,264)**
Community Gardening	**-**	**(4,612)**	**(4,612)**
Farm Building	**-**	**(12,398)**	**(12,398)**
Other Capital Funds	**4,273**	**(11,665)**	**(7,392)**
Sports England	**14,080**	**(6,342)**	**7,738**
Lambing Shed	**-**	**(500)**	**(500)**
Canteen Building	**202,550**	**3,496**	**206,046**
National Lottery Walled Garden	**114**	**(3,269)**	**(3,155)**
National Lottery Community Fund	**-**	**(3,640)**	**(3,640)**
Baily Thomas Fund	**-**	**(5,260)**	**(5,260)**
Landau Limited	**6,232**	**(7,790)**	**(1,558)**
Morrisons Foundation	**-**	**(6,080)**	**(6,080)**
Skipton Building Society	**2,000**	**-**	**2,000**
Michael Marsh Charitable Trust	**2,100**	**(1,896)**	**204**
CB & HH Taylor	**1,000**	**-**	**1,000**
Highland Greyhound Lodge	**1,130**	**(1,130)**	**-**
Heart of England Together in Solihuill - English Language Courses	**24,976**	**(16,826)**	**8,150**
West Midlands Strategic Partnership - English Language Courses	**9,999**	**(3,489)**	**6,510**
Groundwork - English Language Courses	**3,067**	**(2,054)**	**1,013**
Barclays Sports Coaching	**500**	**(500)**	**-**
Private Donation - Community Support Fund	**10,000**	**-**	**10,000**
	282,021	**(96,219)**	**185,802**
TOTAL FUNDS	**3,808,734**	**(3,266,792)**	**541,942**

continued...

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General Fund	1,140,223	46,788	1,187,011
Restricted funds			
Farm Equipment	53,008	(8,186)	44,822
Community Gardening	92,065	(2,189)	89,876
Farm Building	240,155	(7,634)	232,521
Other Capital Funds	28,459	3,085	31,544
Lambing Shed	10,000	(255)	9,745
Canteen Building	108,355	933,861	1,042,216
National Lottery Walled Garden	6,627	(3,472)	3,155
National Lottery Community Fund	-	3,640	3,640
Private Donation	-	2,500	2,500
Baily Thomas Fund	-	5,260	5,260
Landau Limited	-	1,558	1,558
Morrisons Foundation	-	8,900	8,900
	538,669	937,068	1,475,737
TOTAL FUNDS	1,678,892	983,856	2,662,748

continued...

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	2,549,039	(2,502,251)	46,788
Restricted funds			
Farm Equipment	-	(8,186)	(8,186)
Community Gardening	-	(2,189)	(2,189)
Farm Building	-	(7,634)	(7,634)
Other Capital Funds	9,700	(6,615)	3,085
Lambing Shed	-	(255)	(255)
Canteen Building	935,221	(1,360)	933,861
National Lottery Walled Garden	-	(3,472)	(3,472)
National Lottery Community Fund	9,880	(6,240)	3,640
Private Donation	2,500	-	2,500
Percy Bilton	3,260	(3,260)	-
Baily Thomas Fund	8,000	(2,740)	5,260
Landau Limited	9,348	(7,790)	1,558
Morrisons Foundation	15,580	(6,680)	8,900
	993,489	(56,421)	937,068
TOTAL FUNDS	3,542,528	(2,558,672)	983,856

continued...

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General Fund	1,140,223	402,928	1,543,151
Restricted funds			
Farm Equipment	53,008	(20,450)	32,558
Community Gardening	92,065	(6,801)	85,264
Farm Building	240,155	(20,032)	220,123
Other Capital Funds	28,459	(4,307)	24,152
Sports England	-	7,738	7,738
Lambing Shed	10,000	(755)	9,245
Canteen Building	108,355	1,139,907	1,248,262
National Lottery Walled Garden	6,627	(6,627)	-
Private Donation	-	2,500	2,500
Morrisons Foundation	-	2,820	2,820
Skipton Building Society	-	2,000	2,000
Michael Marsh Charitable Trust	-	204	204
CB & HH Taylor	-	1,000	1,000
Heart of England Together in Solihuill - English Language Courses	-	8,150	8,150
West Midlands Strategic Partnership - English Language Courses	-	6,510	6,510
Groundwork - English Language Courses	-	1,013	1,013
Private Donation - Community Support Fund	-	10,000	10,000
	538,669	1,122,870	1,661,539
TOTAL FUNDS	1,678,892	1,525,798	3,204,690

continued...

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	6,075,752	(5,672,824)	402,928
Restricted funds			
Farm Equipment	-	(20,450)	(20,450)
Community Gardening	-	(6,801)	(6,801)
Farm Building	-	(20,032)	(20,032)
Other Capital Funds	13,973	(18,280)	(4,307)
Sports England	14,080	(6,342)	7,738
Lambing Shed	-	(755)	(755)
Canteen Building	1,137,771	2,136	1,139,907
National Lottery Walled Garden	114	(6,741)	(6,627)
National Lottery Community Fund	9,880	(9,880)	-
Private Donation	2,500	-	2,500
Percy Bilton	3,260	(3,260)	-
Baily Thomas Fund	8,000	(8,000)	-
Landau Limited	15,580	(15,580)	-
Morrisons Foundation	15,580	(12,760)	2,820
Skipton Building Society	2,000	-	2,000
Michael Marsh Charitable Trust	2,100	(1,896)	204
CB & HH Taylor	1,000	-	1,000
Highland Greyhound Lodge	1,130	(1,130)	-
Heart of England Together in Solihuill - English Language Courses	24,976	(16,826)	8,150
West Midlands Strategic Partnership - English Language Courses	9,999	(3,489)	6,510
Groundwork - English Language Courses	3,067	(2,054)	1,013
Barclays Sports Coaching	500	(500)	-
Private Donation - Community Support Fund	10,000	-	10,000
	1,275,510	(152,640)	1,122,870
TOTAL FUNDS	7,351,262	(5,825,464)	1,525,798

Restricted Funds

Farm Equipment / Buildings
The balance will fund future depreciation arising from assets bought for the farm from specific grants and donations received.

Community Gardening Fund
The balance represents the donation of property and assets with which the scheme had previously operated and the balance will fund the future depreciation of the assets capitalised.

continued...

18. MOVEMENT IN FUNDS - continued

Farm Building
This represents monies towards building and equipping the training centre and tractor shed at Newlands Bishop Farm. The balance will fund the future depreciation of the assets capitalised.

Farm New Carpark & New Cafe
This represents monies towards building the carpark and new cafe at the farm. The balance will fund the future depreciation of the assets.

Other Capital Funds
There are various separate capital funds to cover building works and transport. The balances will fund future depreciation of the relevant capital assets.

Sport England - Sports Coaching
This represents funds received for the provision of a structured program of tennis and multi-sports for over 60 year old users of the Blanning Day Centre, with physical and mental disabilities.

Awards For All
This represents funds received for the provision of a structured program over 20 weeks of a range of training, team building and multi-activity/adapted sports programme.

Community Support Fund
This represents funds received for improving welfare of the clients who live at Dassett Road.

National Lottery Heritage Fund Walled Garden
This represents funds received for the provision of a project revolved around the history of the Victorian Walled Garden at New Berry Hall.

Think Active Sports Coaching
This represents funds received for the provision of a structured program of a range of multi-activity/adapted sports activities at the farm over 15 weeks for about 85 people.

Lambing Shed
This represents funds received from Solihull Round Table towards the construction of a lambing shed.

Baily Thomas Fund
This represents funds received towards sports coaching.

Private Donation
This represents a donation received from a client and close family.

Landau Limited
This represents funds received towards sports coaching.

Morrisons Foundation
This represents funds received towards sports coaching.

Skipton Building Society
This represents funds received towards the purchase of a new hoist and chairs at Blanning Day Centre.

continued...

18. MOVEMENT IN FUNDS - continued

Michael Marsh Charitable Trust
This represents funds received towards the purchase of a CNC machine.

CB & HH Taylor
This represents funds received towards the purchase of an air bench.

Highland Greyhound Lodge
This represents funds received towards the construction of a chicken coop.

Heart of England Together in Solihull
This represents funds received towards the provision of English language and employment opportunities for Ukrainian refugees.

West Midlands Strategic Partnership
This represents funds received towards the provision of English language courses for Hong Kong migrants.

Groundwork
This represents funds received towards helping Hong Kong migrants settle into the Solihull area.

Barclays Sports Coaching
This represents funds received towards sports coaching.

Private Donation - Community Support Fund
This represents a donation received from a client and close family.

19. EMPLOYEE BENEFIT OBLIGATIONS

The Trust operates a defined contribution pension scheme. The costs for the year amounted to £56,661 (2023: £46,841) of which, at the year end the total of employee and employer contributions outstanding were £10,833 (2023: £6,900).

20. CAPITAL COMMITMENTS

	2024	2023
	£	£
Contracted but not provided for in the financial statements	**454,745**	942,300

continued...

21. RELATED PARTY DISCLOSURES

During the year the trust entered into the following transactions with related parties:

The director of Flash Climbing Centre Limited is the general manager at Family Care Trust. Costs incurred this year were £29,953 (2023: £20,175). As at 31 March 2024 £nil (2023: £434) was outstanding to Flash Climbing Centre Limited.

The director of The George Fentham Hampton In Arden Charity is the general manager at Family Care Trust. Costs incurred this year were £120 (2023: £60). As at 31 March 2024 £30 (2023: £nil) was outstanding to The George Fentham Hampton In Arden Charity.

The managing director of David Edwards Insurance Brokers Limited is David Edwards who acts on behalf of Family Care Trust as an insurance broker for all types of insurance that Family Care Trust may need. Costs incurred this year were £29,318 (2023: £28,404). As at 31 March 2024 £21,644 (2023: £nil) was outstanding to David Edwards Insurance Brokers Limited.

FAMILY CARE TRUST

England & Wales - Charity number 1045025

Accounts

Charity registration number 1045025

Company registration number 2982937 (England and Wales)

FAMILY CARE TRUST

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

FAMILY CARE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Edwards	
	C Llewellyn	
	D Gamble	
	I Morgan	
	R Purser	
	R Look	
	A S Lucas	
	J Davenport	(Appointed 4 July 2023)
Secretary	D Edwards	
Charity number	1045025	
Company number	2982937	
Registered office	Newlands Bishop Farm Berry Hall Lane Catherine De Barnes B91 2RY	
Auditor	Spencer Gardner Dickins Audit LLP 3 Coventry Innovation Village Cheetah Road Coventry CV1 2TL	
Bankers	Lloyds Bank plc Solihull Business Centre P.O. Box 9363 Birmingham B3 3ST	

FAMILY CARE TRUST

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FAMILY CARE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The directors are pleased to present their report together with the financial statements of the charity for the year ended 31st March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Trust's Memorandum and Articles of Association, the Companies Act 2006 and "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 1st January 2019).

The directors serving during the year and since the year end were as follows:

Mr Paul Hughes (Chairman) (Deceased 3 August 2023)
Mr David Edwards (Company Secretary)
Mr David Gamble (Remuneration Committee - Chairman)
Mrs Catherine Llewellyn (Remuneration Committee)
Mr Iain Morgan (Audit Committee - Chairman)
Mr Anthony Lucas (Audit Committee)
Mr Richard Purser
Mr Roger Look
Mr John Davenport (Appointed 4 July 2023)

The General Manager throughout 2022/23 was Mr Daniel Adams, and the Finance & Corporate Services Manager throughout the same period was Mr Gary Neumann.

Structure, Governance and Management

Governing Document
Family Care Trust (FCT) is a company limited by guarantee, governed by Memorandum and Articles of Association.

Appointment of Directors
Board vacancies are publicised to ensure sufficiently wide enough exposure to recruit directors who have the relevant skills, knowledge, and experience for operating a charity. The Board seeks to have a balanced input into all its decision-making processes. The Board sets strategy and monitors the performance of the charity.

Director Induction and Training
New directors gain information about the charity from the regularly updated Family Care Trust website. They are also taken on visits to operational units to meet staff, volunteers, and service users, introducing them to the work that the Family Care Trust undertakes.

New directors are supplied with back copies of minutes of meetings, reports, management accounts, and appropriate information which impacts on the decision-making process. Induction includes access to information regarding the main elements of charity law and other regulatory requirements. New and present directors are able to attend external training on governance topics as required.

Organisation
Ordinarily, the Board or sub-committees are scheduled to meet every calendar month. The Senior Management Team attend all meetings but have no voting rights. An Audit Committee made up of serving directors is scheduled to meet at least twice a year to scrutinise financial performance, including draft annual accounts, and review compliance with regulations, and identify and mitigate strategic risks. A Remuneration Committee reviews the reward and recognition strategy of the organisation, resource management, and HR strategy.

A scheme of delegation is in place and the day-to-day responsibility for the provision of the services and operational management, including health and safety, rests with the Senior Management Team. They ensure that individual supervision of the staff is properly carried out to develop their skills and working methods in line with good practice.

Related Parties
The charity has effective working relationships with the current purchasers of its services. These include Solihull MBC which currently purchases significant services from the organisation. Additionally, services are provided to the NHS, Birmingham City Council, Warwickshire County Council, People Plus and many individual customers.

Staff members attend a variety of meetings and have developed good networking links with other charitable bodies within Solihull. This has proved invaluable to the Family Care Trust in establishing improved links within the community and identifying relevant policy developments and prospective funding.

Risk Management
The directors have a risk management strategy that comprises:

- An annual review of the operational and strategic risks the charity may face.
- Consideration of the major risks by The Senior Management Team on a quarterly basis.
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.
- Internal audits, which are undertaken throughout the organisation to verify quality and procedural adherence.

The outcome of each review is incorporated into the operational plans of the charity. It has been acknowledged that the difficult financial climate and the increased potential of some risks being realised needed to be reflected in the focus of Board meetings. Policies and procedures are regularly reviewed to manage risks.

Accident and incident reporting and analysis procedures are in place, and internal audit visits are made to operational centres during the year.

Objectives and activities
The Mission Statement of the charity is:

"FCT will provide quality, flexible services that respond to individual needs. We promote independence, dignity and choices in order to maintain or improve the quality of adults in need and their carers. "

The charity has operated for more than 25 years, during which time it has built up an enviable reputation. This has enabled it to deliver a broad range of services to people within Solihull who require support. During the year the charity operated a day centre for those with memory problems such as dementia, Parkinson's and Alzheimer's; a community support team of workers that provide specialised domiciliary care, and services that promote independent living for disabled people in their own homes, and a community farm and gardening service that provides training in independent living for young people and adults with learning difficulties.

The charity delivers public benefit by providing relief to those in need through ill-health and/or disability. At March 2023 care was carried out to 189 service users of the charity, up from 188 in the previous year. The directors are satisfied that they have met the requirements to report on how the charity delivers public benefit.

In 2022/23 the Family Care Trust's main operational objectives and targets were:

FCT to have a minimum CQC rating of 'Good' with a drive to become an 'Outstanding' rated overall company by 2023. The CQC have not inspected the charity since September 2018, and the Senior Management Team hope there is an inspection during the 2023/24 financial year.

Ensure all staff and volunteers are well trained and competent, including practical, hands on, and e-learning training. The trust has met this target and all staff are adequately trained.

Raise the profile of the trust in the local community through a targeted marketing strategy. Progress has been made in this area, but more work is being carried out to strengthen Corporate Social Responsibility related partnerships in the local area.

Ongoing fundraising to contribute to the cost of the new canteen building. Regular donations are received and work is ongoing targeting larger pools of funding.

Build a new canteen building. Building works started in October 2022 and by March 2023 preparatory works had been completed.

Strategic Report
The description under the headings "Achievements and Performance" and "Financial Review" meet the company law requirements for the trustees to present a strategic report.

Achievements and performance
The charity continues to face significant challenges, though it should be noted the impact of COVID19 upon the business is now minimal. The focus over the next financial year is completion of the new canteen building and the operation of a second supported living scheme.

Financial review
Extensive annual plans are prepared to set operational objectives for key staff and departments, as well as financial budgets with targets. Performance against budget is analysed on a monthly basis, and material variances are acted upon. Cash flow is monitored daily, ensuring resources are available to cover liabilities as they are due to be settled. Budgets are updated regularly to reflect changes in risk and likely outcomes. Budgets are also prepared regularly for 'what if' scenarios to aid decision making.

In 2022/23 income increased by 58.5% compared to 2021/22 due to substantial donations received and/or pledged towards the new canteen building at Newlands Bishop Farm, plus additional income streams among existing clients. The charity increased expenditure by 19.8% in the same period which reflected the increase in care income.

Cash decreased by £207k. This reflects significant sums being invested into the new canteen building at Newlands Bishop Farm.

The net surplus of £984k is an increase of £885k in 2022/23 compared to a net surplus of £99k in 2021/22. This is mostly due to a substantial increase in donations received and/or pledged during the period.

Donations and grants of £993k were received. This is £846k more than the previous financial year, and the trust thanks everyone who has ever made a donation. It makes a material impact on the ability of the charity to serve the local community.

Investment Policy
Under the Memorandum and Articles of Association, the charity has the power to invest in any way the directors wish.

The directors, having regard to the liquidity requirements of operating the trust, have a policy of keeping available funds in a deposit account that attracts an interest rate higher than that for the current account.

Public benefit statement
The trustees consider that the objectives of the charity meet the tests for public benefit when exercising their powers and duties. The trustees have complied with their duty to have due regard to the relevant guidance published by the Charity Commission.

Reserves policy
The trustees have considered the trust's requirements for reserves in light of the main risks facing the organisation and following the Charity Commission good practice guidelines. The trustees recognise the importance of establishing the long term financial sustainability of the trust.

The trustees are required to ensure that monies are available for each year to meet any reasonable unforseeable contingency. They believe that an amount of at least 6 weeks operating costs which equate to £295,231 based on operating costs for the year 2022/23 will be adequate. The trust holds total reserves of £2,662,748 (2022: £1,678,891) at 31 March 2023.

FAMILY CARE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

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D Gamble
Trustee

Date: 18/10/23

FAMILY CARE TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Family Care Trust for the purpose 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 which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 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; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trust 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 trust 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 trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FAMILY CARE TRUST

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF FAMILY CARE TRUST

Opinion

We have audited the financial statements of Family Care Trust (the 'trust') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. 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).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 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 trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF FAMILY CARE TRUST

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the trust and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the 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' remuneration 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.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the trust 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 trust'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.

Auditor's 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 auditor's 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Enquiring of management and those charged with governance around actual and potential litigation and claims.
- Enquiring of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of the charity and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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 auditor's 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Debra Knighton FCCA

Debra Knighton FCCA (Senior Statutory Auditor)
for and on behalf of Spencer Gardner Dickins Audit LLP

4 December 2023

Chartered Accountants
Statutory Auditor

3 Coventry Innovation Village
Cheetah Road
Coventry
CV1 2TL

FAMILY CARE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds capital 2023 £	Restricted funds general 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds capital 2022 £	Restricted funds general 2022 £	Total 2022 £
Income and endowments from:									
Donations and legacies	3	-	944,921	48,568	993,489	562	122,503	24,470	147,535
Charitable activities	4	2,113,655	-	-	2,113,655	1,685,789	-	-	1,685,789
Other trading activities	5	434,017	-	-	434,017	387,197	-	-	387,197
Investments	6	950	-	-	950	61	-	-	61
Other income	7	417	-	-	417	13,792	-	-	13,792
Total income		2,549,039	944,921	48,568	3,542,528	2,087,401	122,503	24,470	2,234,374
Expenditure on:									
Raising funds	8	10,398	-	30,182	40,580	3,588	2,017	38,943	44,548
Charitable activities	9	2,491,852	26,240	-	2,518,092	2,063,240	27,399	-	2,090,639
Total resources expended		2,502,250	26,240	30,182	2,558,672	2,066,828	29,416	38,943	2,135,187
Net income for the year/ Net movement in funds		46,789	918,681	18,386	983,856	20,573	93,087	(14,473)	99,187

FAMILY CARE TRUST

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Net income for the year/ Net movement in funds		46,789	918,681	18,386	983,856	20,573	93,087	(14,473)	99,187
Fund balances at 1 April 2022		1,140,223	532,042	6,627	1,678,892	1,119,650	438,955	21,099	1,579,704
Fund balances at 31 March 2023	**16**	1,187,012	1,450,723	25,013	2,662,748	1,140,223	532,042	6,626	1,678,891

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FAMILY CARE TRUST

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	12		1,479,232		860,872
Current assets					
Debtors	13	895,733		273,829	
Cash at bank and in hand		494,709		702,491	
		1,390,442		976,320	
Creditors: amounts falling due within one year	14	(206,926)		(158,301)	
Net current assets			1,183,516		818,019
Total assets less current liabilities			2,662,748		1,678,891
Income funds					
Income		25,013		6,626	
Capital		1,450,723		532,042	
Restricted funds	15		1,475,736		538,668
Unrestricted funds			1,187,012		1,140,223
			2,662,748		1,678,891

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Trustees on 13/10/23

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D Gamble
Trustee

Company Registration No. 2982937

FAMILY CARE TRUST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Cash flows from operating activities					
Cash generated from operations	22		526,130		121,353
investing activities					
Purchase of tangible fixed assets		(735,279)		(142,014)	
Proceeds on disposal of tangible fixed assets		417		13,791	
Interest received		950		61	
Net cash used in investing activities			(733,912)		(128,162)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(207,782)		(6,809)
Cash and cash equivalents at beginning of year			702,491		709,300
Cash and cash equivalents at end of year			494,709		702,491

FAMILY CARE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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1 Accounting policies

Charity information

Family Care Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Newlands Bishop Farm, Berry Hall Lane, Catherine De Barnes, B91 2RY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's governing document, the Companies Act 2006 and "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 trust is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have assessed the charitable company's situation. The directors have a reasonable expectation that the charitable company has adequate resources and working capital to continue in operational existence for the foreseeable future. The directors also have a reasonable expectation that the charitable company has adequate funding and liquidity to complete the committed building works. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Capital funds are restricted funds which primarily relate to capital expenditure on the farm and community garden.

Designated funds are unrestricted funds which have been set aside at the discretion of the Trustees for specific, but not legally binding purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund, together with a fair allocation of management and support costs.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

1.4 Income

Income is accounted for gross in the period in which the charity is entitled to receipt, as long as it is capable of financial measurement. This includes gifts in kind, included at estimated valuation. No amounts are included in the financial statements for services donated by volunteers. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or when the donor has specified that the income is to be expended in a future period.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies **(Continued)**

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants from the government and other agencies have been included as income from activities in furtherance of the charity's objects where these amount to a contract for services.

1.5 Expenditure

Resources expended are recognised in the period in which they are incurred. Resources expended include VAT which cannot be recovered. The majority of costs are directly attributable to specific activities. Certain shared costs are apportioned between centres.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% and 5% straight line basis
Leasehold land and buildings	1.25% straight line basis
Plant and equipment	20% straight line basis
Fixtures and fittings	25% straight line basis
Computers	25% straight line basis
Motor vehicles	10% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/ (expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial Instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the Statement of Financial Activity.

1 Accounting policies **(Continued)**

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Restricted funds capital 2023 £	Restricted funds general 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds capital 2022 £	Restricted funds general 2022 £	Total 2022 £
Donations and gifts	944,921	48,568	993,489	-	122,503	24,470	146,973
Government Grants	-	-	-	562	-	-	562
	944,921	48,568	993,489	562	122,503	24,470	147,535

3 Donations and legacies (Continued)

Donations and gifts

	Restricted funds capital 2023	Restricted funds general 2023	Total 2023	Unrestricted funds 2022	Restricted funds capital 2022	Restricted funds general 2022	Total 2022
	£	£	£	£	£	£	£
The Albert Gubay Foundation	280,500	-	280,500	-	93,500	-	93,500
The Bradbury Foundation	250,000	-	250,000	-	-	-	-
The Clothworkers' Foundation	165,000	-	165,000	-	-	-	-
The Wolfson Foundation	75,000	-	75,000	-	-	-	-
The Evesons Trust	40,000	-	40,000	-	-	-	-
Bernard Sunley Foundation	40,000	-	40,000	-	-	-	-
Garfield Weston Foundation	30,000	-	30,000	-	-	-	-
29th May 1961 Charitable Trust	10,000	-	10,000	-	-	-	-
Solihull School	9,572	-	9,572	-	-	-	-
Golf Day	7,105	-	7,105	-	9,395	-	9,395
Copt Heath Club	8,092	-	8,092	-	-	-	-
GJW Turner Trust	5,000	-	5,000	-	-	-	-
Caseys	4,020	-	4,020	-	-	-	-
Just Giving	3,863	-	3,863	-	1,589	-	1,589
Lillie C Johnson Trust	2,000	-	2,000	-	-	-	-
Boshier Hinton Foundation	1,950	-	1,950	-	-	-	-
Patricia Ann Buller Charitable Trust	1,500	-	1,500	-	1,500	-	1,500
Curry/Quiz Night	1,468	-	1,468	-	2,684	-	2,684
Tesco/Feed Our Farm	1,117	-	1,117	-	-	-	-
The Patrick Trust	1,000	-	1,000	-	-	-	-
John Lewis Partnership	1,000	-	1,000	-	-	-	-
Knowle Voice Choir	1,000	-	1,000	-	-	-	-
Morrisons Foundation	-	15,580	15,580	-	-	-	-
Laundau Limited	-	9,348	9,348	-	-	-	-
Baily Thomas Fund	-	8,000	8,000	-	-	-	-
Awards for All	-	9,880	9,880	-	-	10,000	10,000

3 Donations and legacies **(Continued)**

Other donations	5,734	5,760	11,494	-	2,805	-	2,805
Solihull Round Table	-	-	-	-	10,000	-	10,000
A Reynolds	-	-	-	-	1,030	-	1,030
Ecclesiastical Insurance	-	-	-	-	-	2,000	2,000
National Lottery Heritage Fund	-	-	-	-	-	9,950	9,950
Think Active	-	-	-	-	-	2,520	2,520
	944,921	48,568	993,489	-	122,503	24,470	146,973

4 Charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Local authority funded community and day care	1,340,147	1,034,477
Privately funded community and day care	773,508	651,312
	2,113,655	1,685,789

5 Other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Farm and gardening income	398,996	300,833
Miscellaneous Income	33,621	84,964
Student placements	1,400	1,400
Other trading activities	434,017	387,197

6 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	950	61

7 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Net gain on disposal of tangible fixed assets	417	13,792

8 Raising funds

	Unrestricted funds 2023 £	Restricted funds general 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds capital 2022 £	Restricted funds general 2022 £	Total 2022 £
Cost of generating funds	10,398	30,182	40,580	3,588	2,017	38,943	44,548

9 Charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
Staff costs	1,712,603	1,448,225
Depreciation and impairment	116,924	85,248
Insurance	43,976	31,819
Power, light and heat	55,583	45,307
Repairs and renewals	75,292	44,637
Farm purchases	88,130	82,218
Provisions	66,660	45,671
Recruitment	9,993	3,201
Motor running expenses	115,048	96,005
Printing and stationery	12,804	10,083
Postage and carriage	955	1,090
Telephone	17,913	15,946
Computer running costs	13,587	10,903
Audit and accountancy	7,434	7,788
Other charitable expenditure	181,190	162,498
	2,518,092	2,090,639
	2,518,092	2,090,639
Analysis by fund		
Unrestricted funds	2,491,852	2,063,240
Restricted funds - capital	26,240	27,399
	2,518,092	2,090,639

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year. (2022 - £nil)

Trustees received no expenses during the year (2022 - £nil)

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Day centres	15	13
Home support	47	40
Management and administration	4	6
Farm	29	18
Total	95	77

Employment costs	2023 £	2022 £
Wages and salaries	1,560,916	1,320,718
Social security costs	104,846	85,829
Other pension costs	46,841	41,678
	1,712,603	1,448,225

There were no employees whose annual remuneration was more than £60,000.

12 Tangible fixed assets

	Freehold land and buildings	Leasehold land and buildings	Plant and equipment	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£	£	£
Cost							
At 1 April 2022	677,731	197,127	108,296	229,138	32,097	166,910	1,411,299
Additions	573,705	-	90,183	25,281	8,194	37,916	735,279
Disposals	-	-	-	-	-	(6,800)	(6,800)
At 31 March 2023	1,251,436	197,127	198,479	254,419	40,291	198,026	2,139,778
Depreciation and impairment							
At 1 April 2022	175,783	86,055	59,684	164,202	17,946	46,757	550,427
Depreciation charged in the year	23,710	2,462	32,826	30,281	8,761	18,879	116,919
Eliminated in respect of disposals	-	-	-	-	-	(6,800)	(6,800)
At 31 March 2023	199,493	88,517	92,510	194,483	26,707	58,836	660,546
Carrying amount							
At 31 March 2023	1,051,943	108,610	105,969	59,936	13,584	139,190	1,479,232
At 31 March 2022	501,948	111,072	48,612	64,936	14,151	120,153	860,872

13 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Trade debtors	206,040	182,292
Other debtors	795	-
Prepayments and accrued income	688,898	91,537
	895,733	273,829

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	50,019	30,269
Other taxation and social security	2,083	538
Other creditors	6,942	5,548
Accruals and deferred income	147,882	121,946
	206,926	158,301

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£	£
Farm equipment/building	61,322	-	(8,314)	53,008	-	(8,186)	44,822
Community gardening	94,251	-	(2,187)	92,064	-	(2,189)	89,875
Farm building	247,958	-	(7,803)	240,155	-	(7,634)	232,521
Other capital funds	35,424	-	(6,965)	28,459	9,700	(6,615)	31,544
Hampton Manor Homes Trust	6,307	-	(6,307)	-	-	-	-
Sports England	9,780	-	(9,780)	-	-	-	-
National Lottery Toilet block & heat exchange	4,393	-	(4,393)	-	-	-	-
Edwards Insurance Sports Coaching	619	-	(619)	-	-	-	-
Lambing Shed	-	10,000	-	10,000	-	(255)	9,745
New Canteen Building	-	112,503	(4,148)	108,355	935,221	(1,360)	1,042,216
Awards for all		10,000	(10,000)	-	-	-	-
Ecclesiastical Sports Coaching	-	2,000	(2,000)	-	-	-	-
National Lottery Walled Garden	-	9,950	(3,323)	6,627	-	(3,472)	3,155
Think Active	-	2,520	(2,520)	-	-	-	-
National Lottery Community Fund	-	-	-	-	9,880	(6,240)	3,640
Barbara McCall	-		-	-	2,500	-	2,500
Percy Bilton	-		-	-	3,260	(3,260)	-
Baily Thomas Fund	-	-	-	-	8,000	(2,740)	5,260
Landau Ltd	-	-	-	-	9,348	(7,790)	1,558
Morrisons Foundation					15,580	(6,680)	8,900
	460,054	146,973	(68,359)	538,668	993,489	(56,421)	1,475,736

15 Restricted funds **(Continued)**

Farm equipment/buildings
The balance will fund future depreciation bought for the farm from specific grants and donations received.

Community gardening fund
The balance represented the donation of property and assets with which the scheme had previously operated and the balance will fund the future depreciation of the assets capitalised.

Farm Building
This represents monies towards building and equipping the training centre and tractor shed at Newlands Bishop Farm. The balance will fund the future depreciation of the assets capitalised.

Farm New Car Park & New Cafe
This represents monies towards building the car park and new cafe at the farm. The balance will fund the future depreciation of the assets.

Other capital funds
There are various separate capital funds to cover building works and transport. The balances will fund future depreciation of the relevant capital assets.

Sports Coaching
This represents funds received for the provision of a structured program of tennis and multi-sports for over 60 year old users of the Blanning Day centre with physical and mental disabilities.

Awards for All
This represents funds received for the provision of a structured program over 20 weeks of a range of training, team building and multi-activity/adapted sports programme.

Community Support Fund
This represents funds received for improving welfare of the clients who live at Dassett Road

National Lottery Heritage Fund Walled Garden
This represents funds received for the provision of a project revolved around the history of the Victorian Walled Garden at New Berry Hall.

Think Active Sports Coaching
This represents funds received for the provision of a structured program of a range of multi-activity/adapted sports activities at the farm over 15 weeks for about 85 people.

16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:								
Tangible assets	766,958	712,274	-	1,479,232	328,830	532,042	-	860,872
Current assets/(liabilities)	420,054	738,449	25,013	1,183,516	811,393	-	6,626	818,019
	1,187,012	1,450,723	25,013	2,662,748	1,140,223	532,042	6,626	1,678,891

17 Operating lease commitments

At the reporting end date the trust had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	7,774	10,774
Between two and five years	4,923	12,697
	12,697	23,471

18 Capital commitments

	2023	2022
	£	£
At 31 March 2023 the trust had capital commitments as follows:		
Contracted for but not provided in the financial statements:		
Acquisition of property, plant and equipment	942,300	-

19 Events after the reporting date

In June 2023 property at Saxon Way was sold for proceeds of £225,000.

20 Related party transactions

Transactions with related parties

During the year the trust entered into the following transactions with related parties:

The director of Flash Climbing Centre Ltd is the general manager at Family Care Trust. Costs incurred this year were £20,175 (2022: £8,220). As at 31 March 2023 £434 (2022: £nil) was outstanding to Flash Climbing Centre Ltd.

The director of the George Fentham Hampton in Arden Charity is the general manager at Family Care Trust. During the year costs incurred this year were £60 (2022: £14,370). As at 31 March 2023 £nil (2022: £nil) was outstanding to George Fentham Hampton in Arden Charity.

The managing director of David Edwards Insurance Brokers Ltd is David Edwards who acts on behalf of Family Care Trust as an insurance broker for all types of insurance that Family Care Trust may need. The charge in the year is £28,404 (2022: £27,750). As at 31 March 2023 £Nil (2022: £849) was outstanding to David Edwards Insurance Brokers Ltd.

21 Pensions

The trust pays contributions on behalf of employees into 2 pension schemes.

One is a defined contribution scheme where the costs for the accounting period amounted to £17,629 (2022 - £18,472) and at the year end the amount of employee and employers contributions outstanding was nil as was paid across in March 2023 (2022 - £Nil).

The second relates to auto enrolment. The costs for this scheme in the year were £29,207 (2022 - £23,206) of which, at the year end the total of employee and employers contributions outstanding, paid across in April 2023, was £6,900 (2022 - £5,489).

22 Cash generated from operations

	2023	2022
	£	£
Surplus for the year	983,856	99,187
Adjustments for:		
Investment income recognised in statement of financial activities	(950)	(61)
Gain on disposal of tangible fixed assets	(417)	(13,792)
Depreciation and impairment of tangible fixed assets	116,919	96,622
Movements in working capital:		
Increase in debtors	(621,903)	(72,261)
Increase in creditors	48,625	11,658
Cash generated from operations	526,130	121,353

FAMILY CARE TRUST

England & Wales - Charity number 1045025

Accounts

Charity registration number 1045025

Company registration number 2982937 (England and Wales)

FAMILY CARE TRUST

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

FAMILY CARE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Hughes D Edwards C Llewellyn D Gamble I Morgan R Purser R Look A S Lucas
Secretary	D Edwards
Charity number	1045025
Company number	2982937
Registered office	Newlands Bishop Farm Berry Hall Lane Catherine De Barnes B91 2RY
Auditor	Spencer Gardner Dickins Audit LLP 3 Coventry Innovation Village Cheetah Road Coventry CV1 2TL
Bankers	Lloyds Bank plc Solihull Business Centre P.O. Box 9363 Birmingham B3 3ST

FAMILY CARE TRUST

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FAMILY CARE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The directors are pleased to present their report together with the financial statements of the charity for the year ended 31st March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's Memorandum and Articles of Association, the Companies Act 2006 and "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 1st January 2019).

The directors serving during the year and since the year end were as follows:

Mr Paul Hughes (Chairman)
Mr David Edwards (Company Secretary)
Mr David Gamble (Remuneration Committee - Chairman)
Mrs Catherine Llewellyn (Remuneration Committee)
Mr Iain Morgan (Audit Committee - Chairman)
Mr Anthony Lucas (Audit Committee)
Mr Richard Purser
Mr Roger Look

The General Manager throughout 2021/22 was Mr Daniel Adams, and the Finance & Corporate Services Manager throughout the same period was Mr Gary Neumann.

Structure, Governance and Management

Governing Document
Family Care Trust (FCT) is a company limited by guarantee, governed by Memorandum and Articles of Association.

Appointment of Directors
Board vacancies are publicised to ensure sufficiently wide enough exposure to recruit directors who have the relevant skills, knowledge, and experience for operating a charity. The Board seeks to have a balanced input into all its decision-making processes. The Board sets strategy and monitors the performance of the charity.

Director Induction and Training
New directors gain information about the charity from the regularly updated Family Care Trust website. They are also taken on visits to operational units to meet staff, volunteers, and service users, introducing them to the work that the Family Care Trust undertakes.

New directors are supplied with back copies of minutes of meetings, reports, management accounts, and appropriate information which impacts on the decision-making process. Induction includes access to information regarding the main elements of charity law and other regulatory requirements. New and present directors have the opportunity to attend external training on governance topics as required.

Organisation
Ordinarily, the Board or sub-committees are scheduled to meet every calendar month. The Senior Management Team attend all meetings but have no voting rights. An Audit Committee made up of serving directors is scheduled to meet at least twice a year to scrutinise financial performance, including draft annual accounts, and review compliance with regulations, and identify and mitigate strategic risks. A Remuneration Committee reviews the reward and recognition strategy of the organisation, resource management, and HR strategy.

A scheme of delegation is in place and the day-to-day responsibility for the provision of the services and operational management, including health and safety, rests with the Senior Management Team. They ensure that individual supervision of the staff is properly carried out to develop their skills and working methods in line with good practice.

Related Parties
The charity has effective working relationships with the current purchasers of its services. These include Solihull MBC which currently purchases significant services from the organisation. Additionally, services are provided to the NHS, Birmingham City Council, Warwickshire County Council, People Plus and many individual customers.

Staff members attend a variety of meetings and have developed good networking links with other charitable bodies within Solihull. This has proved invaluable to the Family Care Trust in establishing improved links within the community and identifying relevant policy developments and prospective funding.

Risk Management
The directors have a risk management strategy that comprises:

- An annual review of the operational and strategic risks the charity may face.
- Consideration of the major risks by The Senior Management Team on a quarterly basis.
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.
- Internal audits, which are undertaken throughout the organisation to verify quality and procedural adherence.

The outcome of each review is incorporated into the operational plans of the charity. It has been acknowledged that the difficult financial climate and the increased potential of some risks being realised needed to be reflected in the focus of Board meetings. Policies and procedures are regularly reviewed to manage risks.

Accident and incident reporting and analysis procedures are in place, and internal audit visits are made to operational centres during the year.

Objectives and activities
Principal objective of the charity is:

"To relieve the needs of people, who are vulnerable including those who have mental health illness, learning disabilities, and memory problems such as dementia, Alzheimer's and Parkinson's disease."

The charity has operated for more than 25 years, during which time it has built up an enviable reputation. This has enabled it to deliver a broad range of services to people within Solihull who require support. During the year the charity operated a day centre for those with memory problems such as dementia, Parkinson's and Alzheimer's; a community support team of workers that provide specialised domiciliary care, and services that promote independent living for disabled people in their own homes, and a community farm and gardening service that provides training in independent living for young people and adults with learning difficulties.

The charity delivers public benefit by providing relief to those in need through ill-health and/or disability. At March 2022 care was carried out to 188 service users of the charity, up from 182 in the previous year, despite having ceased to operate the Befriending Service at the end of the financial year. The directors are satisfied that they have met the requirements to report on how the charity delivers public benefit.

Objectives and Activities - Continued

In 2021/22 the Family Care Trust's main operational objectives and targets were:

FCT to have a minimum CQC rating of 'Good' with a drive to become an 'Outstanding' rated overall company by 2023. The CQC have not inspected the charity since September 2018, and the Senior Management Team hope there is an inspection during the 2022/23 financial year.

Ensure all staff and volunteers are well trained and competent, including practical, hands on, and e-learning training. The trust has met this target and all staff are adequately trained.

Raise the profile of the trust in the local community through a targeted marketing strategy. Progress has been made in this area, but more work is being carried out to strengthen Corporate Social Responsibility related partnerships in the local area.

Utilise reserves effectively through investments or business development opportunities. The charity continues to identify appropriate opportunities, and this is ongoing.

Generate donations of £400k, assigning most of this amount to a capital project at Newlands Bishop Farm. This objective has been met in terms of donations pledged and is ongoing.

Strategic Report
The description under the headings "Achievements and Performance" and "Financial Review" meet the company law requirements for the trustees to present a strategic report.

Achievements and performance
The charity continues to face significant challenges, though it should be noted the impact of COVID19 is decreasing as time goes by. Despite losing a modest Befriending Service with SMBC, care is still provided to those with learning disabilities, mental health conditions, and memory problems such as dementia. A key achievement is that there have been no COVID19 related deaths among clients or staff who have attended our services or units, highlighting robust infection control measures.

Financial review
Extensive annual plans are prepared to set operational objectives for key staff and departments, as well as financial budgets with targets. Performance against budget is analysed on a monthly basis, and material variances are acted upon. Cash flow is monitored daily, ensuring resources are available to cover liabilities as they are due to be settled. Budgets are updated regularly to reflect changes in risk and likely outcomes. Budgets are also prepared regularly for 'what if' scenarios to aid decision making.

In 2021/22 income increased by 36% compared to 2020/21 due to the expansion in client numbers as the organisation recovered from the COVID19 pandemic. The charity increased expenditure by 30% in the same period which reflected the increase in activity and income.

Cash decreased slightly by £7,000, but this is due to a higher debtors figure than the previous financial year. Accrued income is driven by period end dates from local authorities and collection is not a cause for concern. The balance sheet remains very robust with no long-term liabilities and excellent liquidity ratios.

The net surplus of £99,000 is an increase of £100,000 in 2021/22 compared to a net deficit of £1,000 in 2020/21. This highlights the strength of recovery since the peak of the COVID19 pandemic.

Donations and grants of £147,000 were received. This is £95,000 more than the previous financial year, and the trust thanks everyone who has ever made a donation. It makes a material impact on the ability of the charity to serve the local community.

Investment Policy
Under the Memorandum and Articles of Association, the charity has the power to invest in any way the directors wish.

The directors, having regard to the liquidity requirements of operating the trust, have a policy of keeping available funds in a deposit account that attracts an interest rate higher than that for the current account.

Public benefit statement
The trustees consider that the objectives of the charity meet the tests for public benefit when exercising their powers and duties. The trustees have complied with their duty to have due regard to the relevant guidance published by the Charity Commission.

Reserves policy
The trustees have considered the trust's requirements for reserves in light of the main risks facing the organisation and following the Charity Commission good practice guidelines. The trustees recognise the importance of establishing the long term financial sustainability of the trust.

The trustees are required to ensure that monies are available for each year to meet any reasonable unforseeable contingency. They believe that an amount of at least 6 weeks operating costs which equate to £246,368 based on operating costs for the year 2021/22 will be adequate. The trust holds total reserves of £1,678,891 (2021: £1,579,704) at 31 March 2022.

Auditor
In accordance with the company's articles, a resolution proposing that Spencer Gardner Dickins Audit LLP be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor
Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

R.P. Hughes R.P. HUGHES

R Hughes
Trustee

Date: 5/12/22

FAMILY CARE TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors of Family Care Trust for the purpose 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 which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 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; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trust 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 trust 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 trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FAMILY CARE TRUST

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF FAMILY CARE TRUST

Opinion

We have audited the financial statements of Family Care Trust (the 'trust') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. 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).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, 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 trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within 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 the knowledge and understanding of the trust and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the 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' remuneration 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.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the trust 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 trust'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.

Auditor's 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 auditor's 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Enquiring of management and those charged with governance around actual and potential litigation and claims.
- Enquiring of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of the charity and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF FAMILY CARE TRUST

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Debra Knighton FCCA.

Debra Knighton FCCA (Senior Statutory Auditor)
for and on behalf of Spencer Gardner Dickins Audit LLP

9 December 2022.

Chartered Accountants
Statutory Auditor

3 Coventry Innovation Village
Cheetah Road
Coventry
CV1 2TL

FAMILY CARE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds capital 2022 £	Restricted funds general 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds capital 2021 £	Restricted funds general 2021 £	Total 2021 £
Income and endowments from:									
Donations and legacies	3	562	122,503	24,470	147,535	74,463	9,921	42,076	126,460
Charitable activities	4	1,685,789	-	-	1,685,789	1,353,051	-	-	1,353,051
Other trading activities	5	387,197	-	-	387,197	157,486	-	-	157,486
Investments	6	61	-	-	61	147	-	-	147
Other income	7	13,792	-	-	13,792	417	-	-	417
Total income		2,087,401	122,503	24,470	2,234,374	1,585,564	9,921	42,076	1,637,561
Expenditure on:									
Raising funds	8	3,588	2,017	38,943	44,548	2,797	-	40,698	43,495
Charitable activities	9	2,063,240	27,399	-	2,090,639	1,569,491	25,686	-	1,595,177
Total resources expended		2,066,828	29,416	38,943	2,135,187	1,572,288	25,686	40,698	1,638,672
Net income/(expenditure) for the year/ Net movement in funds		20,573	93,087	(14,473)	99,187	13,276	(15,765)	1,378	(1,111)

FAMILY CARE TRUST

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Net income/(expenditure) for the year/ Net movement in funds		20,573	93,087	(14,473)	99,187	13,276	(15,765)	1,378	(1,111)
Fund balances at 1 April 2021		1,119,650	438,955	21,099	1,579,704	1,106,374	454,720	19,721	1,580,815
Fund balances at 31 March 2022	**16**	1,140,223	532,042	6,626	1,678,891	1,119,650	438,955	21,099	1,579,704

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FAMILY CARE TRUST

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	**12**		860,872		815,481
Current assets					
Debtors	**13**	273,829		201,568	
Cash at bank and in hand		702,491		709,300	
		976,320		910,868	
Creditors: amounts falling due within one year	**14**	(158,301)		(146,645)	
Net current assets			818,019		764,223
Total assets less current liabilities			1,678,891		1,579,704
Income funds					
Income		6,626		21,099	
Capital		532,042		438,955	
Restricted funds	**15**		538,668		460,054
Unrestricted funds			1,140,223		1,119,650
			1,678,891		1,579,704

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Trustees on 5/12/22

R Hughes R.P. Hughes

R Hughes
Trustee

Company Registration No. 2982937

FAMILY CARE TRUST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Cash flows from operating activities					
Cash generated from operations	**20**		121,353		113,998
Investing activities					
Purchase of tangible fixed assets		(142,014)		(80,586)	
Proceeds on disposal of tangible fixed assets		13,791		417	
Interest received		61		147	
Net cash used in investing activities			(128,162)		(80,022)
Financing activities					
Repayment of pension deficit		-		(23,000)	
Net cash used in financing activities			-		(23,000)
Net (decrease)/increase in cash and cash equivalents			(6,809)		10,976
Cash and cash equivalents at beginning of year			709,300		698,324
Cash and cash equivalents at end of year			702,491		709,300

FAMILY CARE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Family Care Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Newlands Bishop Farm, Berry Hall Lane, Catherine De Barnes, B91 2RY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's governing document, the Companies Act 2006 and "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 trust is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have assessed the charitable company's situation. The directors have a reasonable expectation that the charitable company has adequate resources and working capital to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Capital funds are restricted funds which primarily relate to capital expenditure on the farm and community garden.

Designated funds are unrestricted funds which have been set aside at the discretion of the Trustees for specific, but not legally binding purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund, together with a fair allocation of management and support costs.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

1.4 Income

Income is accounted for gross in the period in which the charity is entitled to receipt, as long as it is capable of financial measurement. This includes gifts in kind, included at estimated valuation. No amounts are included in the financial statements for services donated by volunteers. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or when the donor has specified that the income is to be expended in a future period.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

Grants from the government and other agencies have been included as income from activities in furtherance of the charity's objects where these amount to a contract for services.

1.5 Expenditure

Resources expended are recognised in the period in which they are incurred. Resources expended include VAT which cannot be recovered. The majority of costs are directly attributable to specific activities. Certain shared costs are apportioned between centres.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% and 5% straight line basis
Leasehold land and buildings	1.25% straight line basis
Plant and equipment	20% straight line basis
Fixtures and fittings	25% straight line basis
Computers	25% straight line basis
Motor vehicles	10% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/ (expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the Statement of Financial Activity.

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

1 Accounting policies **(Continued)**

1.10 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds 2022 £	Restricted funds capital 2022 £	Restricted funds general 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds capital 2021 £	Restricted funds general 2021 £	Total 2021 £
Donations and gifts	-	122,503	24,470	146,973	-	9,921	42,076	51,997
Government Grants	562	-	-	562	74,463	-	-	74,463
	562	122,503	24,470	147,535	74,463	9,921	42,076	126,460

3 **Donations and legacies** (Continued)

Donations and gifts	Unrestricted funds 2022 £	Restricted funds capital 2022 £	Restricted funds general 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds capital 2021 £	Restricted funds general 2021 £	Total 2021 £
Solihull Round Table	-	10,000	-	10,000	-	-	-	-
AGF	-	93,500	-	93,500	-	-	-	-
Other donations	-	1,070	-	1,070	-	-	-	-
Golf Day 2021	-	9,395	-	9,395	-	-	-	-
Fizzy Tea Event	-	953	-	953	-	-	-	-
Curry/Quiz Night	-	2,684	-	2,684	-	-	-	-
St Helens District Church	-	782	-	782	-	-	-	-
Patricia Ann Buller Charitable Trust	-	1,500	-	1,500	-	-	-	-
Just Giving	-	1,589	-	1,589	-	-	-	-
A Reynolds	-	1,030	-	1,030	-	-	-	-
Awards for All	-	-	10,000	10,000	-	-	-	-
Ecclesiastical Insurance	-	-	2,000	2,000	-	-	-	-
National Lottery Heritage Fund	-	-	9,950	9,950	-	-	-	-
Think Active	-	-	2,520	2,520	-	-	-	-
TNL Community Fund	-	-	-	-	-	2,685	-	2,685
SMBC	-	-	-	-	-	7,236	7,701	14,937
Millie's Watch Charitable Trust	-	-	-	-	-	-	10,000	10,000
Coventry University	-	-	-	-	-	-	3,000	3,000
Noel & Patricia	-	-	-	-	-	-	3,688	3,688
ESC Lottery	-	-	-	-	-	-	9,780	9,780
National Lottery	-	-	-	-	-	-	6,907	6,907
Edwards Insurance	-	-	-	-	-	-	1,000	1,000
	-	122,503	24,470	146,973	-	9,921	42,076	51,997

4 Charitable activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Local authority funded community and day care	1,034,477	830,729
Privately funded community and day care	651,312	522,322
	1,685,789	1,353,051

5 Other trading activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Farm and gardening income	300,833	157,486
Miscellaneous Income	84,964	-
Student placements	1,400	-
Other trading activities	387,197	157,486

6 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	61	147

7 Other income

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Net gain on disposal of tangible fixed assets	13,792	417

8 Raising funds

	Unrestricted funds 2022 £	Restricted funds capital 2022 £	Restricted funds general 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds general 2021 £	Total 2021 £
Cost of generating funds	3,588	2,017	38,943	44,548	2,797	40,698	43,495

9 Charitable activities

	Charitable activities 2022 £	Charitable activities 2021 £
Staff costs	1,448,225	1,145,224
Depreciation and impairment	85,248	71,999
Insurance	31,819	26,009
Power, light and heat	45,307	23,055
Repairs and renewals	44,637	43,050
Farm purchases	82,218	39,715
Provisions	45,671	26,454
Recruitment	3,201	763
Motor running expenses	96,005	73,717
Printing and stationery	10,083	7,695
Postage and carriage	1,090	1,465
Telephone	15,946	17,580
Computer running costs	10,903	8,990
Audit and accountancy	7,788	6,160
Other charitable expenditure	162,498	103,301
	2,090,639	1,595,177
	2,090,639	1,595,177
Analysis by fund		
Unrestricted funds	2,063,240	1,569,491
Restricted funds - capital	27,399	25,686
	2,090,639	1,595,177

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year. (2021 - £nil)

Trustees received no expenses during the year (2021 - £nil)

11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Day centres	13	14
Home support	40	27
Management and administration	6	5
Farm	18	19
Total	77	65

Employment costs	2022 £	2021 £
Wages and salaries	1,320,718	1,039,789
Social security costs	85,829	68,377
Other pension costs	41,678	37,058
	1,448,225	1,145,224

There were no employees whose annual remuneration was more than £60,000.

12 Tangible fixed assets

	Freehold land and buildings	Leasehold land and buildings	Plant and equipment	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£	£	£
Cost							
At 1 April 2021	643,033	197,127	95,603	195,007	28,143	152,895	1,311,808
Additions	34,698	-	12,693	34,131	3,954	56,538	142,014
Disposals	-	-	-	-	-	(42,523)	(42,523)
At 31 March 2022	677,731	197,127	108,296	229,138	32,097	166,910	1,411,299
Depreciation and impairment							
At 1 April 2021	154,906	83,591	40,868	141,581	10,192	65,189	496,327
Depreciation charged in the year	20,877	2,464	18,816	22,621	7,754	12,716	85,248
Eliminated in respect of disposals	-	-	-	-	-	(31,148)	(31,148)
At 31 March 2022	175,783	86,055	59,684	164,202	17,946	46,757	550,427
Carrying amount							
At 31 March 2022	501,948	111,072	48,612	64,936	14,151	120,153	860,872
At 31 March 2021	488,127	113,536	54,735	53,426	17,951	87,706	815,481

13 Debtors

Amounts falling due within one year:	2022 £	2021 £
Trade debtors	182,292	154,255
Prepayments and accrued income	91,537	47,313
	273,829	201,568

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	30,269	32,233
Other taxation and social security	538	18,641
Other creditors	5,548	6,419
Accruals and deferred income	121,946	89,352
	158,301	146,645

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			Movement in funds		
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£	£
Farm equipment/building	59,156	9,921	(7,755)	61,322	-	(8,314)	53,008
Community gardening	96,438	-	(2,187)	94,251	-	(2,187)	92,064
Farm building	256,136	-	(8,178)	247,958	-	(7,803)	240,155
Other capital funds	42,990	-	(7,566)	35,424	-	(6,965)	28,459
Hampton Manor Homes Trust	19,402	-	(13,095)	6,307	-	(6,307)	-
Sports England	319	9,780	(319)	9,780	-	(9,780)	-
Millie's Watch Charitable Trust	-	10,000	(10,000)	-	-	-	-
SMBC Infection Control	-	7,701	(7,701)	-	-	-	-
Coventry Uni Sports Coaching	-	3,000	(3,000)	-	-	-	-
Noel & Patricia Sensory Garden	-	3,688	(3,688)	-	-	-	-
National Lottery Toilet block & heat exchange	-	6,907	(2,514)	4,393	-	(4,393)	-
Edwards Insurance Sports Coaching	-	1,000	(381)	619	-	(619)	-
Lambing Shed	-	-	-	-	10,000	-	10,000
Car park & cafe	-	-	-	-	112,503	(4,148)	108,355
Awards for all	-	-	-	-	10,000	(10,000)	-
Ecclesiastical Sports Coaching	-	-	-	-	2,000	(2,000)	-
National Lottery Walled Garden	-	-	-	-	9,950	(3,323)	6,627
Think Active	-	-	-	-	2,520	(2,520)	-
	474,441	51,997	(66,384)	460,054	146,973	(68,359)	538,668

15 Restricted funds **(Continued)**

Farm equipment/buildings
The balance will fund future depreciation bought for the farm from specific grants and donations received.

Community gardening fund
The balance represented the donation of property and assets with which the scheme had previously operated and the balance will fund the future depreciation of the assets capitalised.

Farm Building
This represents monies towards building and equipping the training centre and tractor shed at Newlands Bishop Farm. The balance will fund the future depreciation of the assets capitalised.

Farm New Car Park & New Cafe
This represents monies towards building the car park and new cafe at the farm. The balance will fund the future depreciation of the assets.

Other capital funds
There are various separate capital funds to cover building works and transport. The balances will fund future depreciation of the relevant capital assets.

Hampton Manor Homes Trust
This represents funds received in respect of materials for the development of the woodwork barn located at Newlands Bishop Farm.

Sports England fund
This represents funds received for the provision of a structured program of tennis and multi-sports for over 60 year old users of the Blanning Day centre with physical and mental disabilities.

National Lottery
This represents monies towards provision of Toilet Block and Heat Exchange

Edwards Insurance
This represents funds received for the provision of a structured program of tennis and multi-sports for over 60 year old users of the Blanning Day Centre with physical and mental disabilities.

Awards for All
This represents funds received for the provision of a structured program over 20 weeks of a range of training, team building and multi-activity/adapted sports programme.

Ecclesiastical Sports Coaching
This represents funds received for the provision of sports coaching at Newlands Bishop Farm

National Lottery Heritage Fund Walled Garden
This represents funds received for the provision of a project revolved around the history of the Victorian Walled Garden at New Berry Hall.

Think Active Sports Coaching
This represents funds received for the provision of a structured program of a range of multi-activity/adapted sports activities at the farm over 15 weeks for about 85 people.

17 Operating lease commitments

At the reporting end date the trust had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022	2021
	£	£
Within one year	10,774	6,769
Between two and five years	14,041	5,650
In over five years	448	-
	25,263	12,419

18 Related party transactions

Transactions with related parties

During the year the trust entered into the following transactions with related parties:

The director of Flash Climbing Centre Ltd is the general manager at Family Care Trust. Costs incurred this year were £8,220 (2021: £nil). As at 31 March 2022 £nil (2021: £nil) was outstanding to Flash Climbing Centre Ltd.

The director of the George Fentham Hampton in Arden Charity is the general manager at Family Care Trust. During the year costs incurred this year were £14,370 (2021: £nil). As at 31 March 2022 £nil (2021: £nil) was outstanding to George Fentham Hampton in Arden Charity.

The managing director of David Edwards Insurance Brokers Ltd is David Edwards who acts on behalf of Family Care Trust as an insurance broker for all types of insurance that Family Care Trust may need. The charge in the year is £27,750 (2021: £19,033). As at 31 March 2022 £849 (2021: £31) was outstanding to David Edwards Insurance Brokers Ltd. There was also a restricted donation of £2,000 (2021: £1,000) given to Family Care Trust in the year. There is a closing balance on the restricted fund of £nil (2021: £619) at 31 March 2022.

19 Pensions

The trust pays contributions on behalf of employees into 2 pension schemes.

One is a defined contribution scheme where the costs for the accounting period amounted to £18,472 (2021 - £17,624) and at the year end the amount of employee and employers contributions outstanding was nil as was paid across in March 2022 (2021 - £2,597).

The second relates to auto enrolment. The costs for this scheme in the year were £23,002 (2021 - £19,395) of which, at the year end the total of employee and employers contributions outstanding, paid across in April 2022, was £5,489 (2021 - £3,759).

20 Cash generated from operations

	2022	2021
	£	£
Surplus/(deficit) for the year	99,187	(1,111)
Adjustments for:		
Investment income recognised in statement of financial activities	(61)	(147)
Gain on disposal of tangible fixed assets	(13,792)	(417)
Depreciation and impairment of tangible fixed assets	96,622	71,997
Movements in working capital:		
Increase in debtors	(72,261)	25,931
Increase in creditors	11,658	17,745
Cash generated from operations	121,353	113,998

FAMILY CARE TRUST

England & Wales - Charity number 1045025

Accounts

Charity Registration No. 1045025

Company Registration No. 2982937 (England and Wales)

FAMILY CARE TRUST

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

FAMILY CARE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P Hughes D Edwards C Llewellyn D Gamble I Morgan R Purser R Look A S Lucas
Secretary	D Edwards
Charity number	1045025
Company number	2982937
Registered office	Newlands Bishop Farm Berry Hall Lane Catherine De Barnes B91 2RY
Auditor	Spencer Gardner Dickins Audit LLP 3 Coventry Innovation Village Cheetah Road Coventry CV1 2TL
Bankers	Lloyds Bank plc Solihull Business Centre P.O. Box 9363 Birmingham B3 3ST

FAMILY CARE TRUST

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FAMILY CARE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The Directors are pleased to present their report together with the financial statements of the charity for the year ended 31st March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's Memorandum and Articles of Association, the Companies Act 2006 and "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 Directors serving during the year and since the year end were as follows:

Mr Paul Hughes (Chair)
Mr David Edwards (Company Secretary)
Mr David Gamble (Remuneration Committee - Chairman)
Mrs Catherine Llewellyn (Remuneration Committee)
Mr Iain Morgan (Audit Committee Chairman)
Mr Anthony Lucas (Audit Committee)
Mr Richard Purser
Mr Roger Look

The Finance Manager & Corporate Services Manager throughout 2020/21 was Mr Gary Neumann and the General Manager throughout the same period was Mr Daniel Adams.

Structure, Governance and Management

Governing Document
Family Care Trust (FCT) is a company limited by guarantee, governed by Memorandum and Articles of Association.

Appointment of Directors
Board vacancies are publicised to ensure sufficiently wide enough exposure to recruit Directors who have the relevant skills, knowledge and experience for operating a charity. The Board seeks to have a balanced input into all its decision-making processes. The Board sets strategy and monitors the performance of the charity.

Director induction and training
New directors are able to gain much information about the charity from the regularly updated Family Care Trust website. They are also taken on visits to operational units to meet staff, volunteers and service users, introducing them to the varied work that the Family Care Trust undertakes.

New directors are supplied with back copies of minutes of meetings, reports, management accounts and appropriate information which impacts on the decision making process. Induction includes access to information regarding the main elements of charity law and other regulatory requirements. New and present directors are able to attend external training on governance topics as required.

Organisation
Ordinarily, the Board or sub-committees are scheduled to meet every calendar month. The Senior Management Team attend all meetings but have no voting rights. An Audit Committee made up of serving directors is scheduled to meet at least twice a year to scrutinise financial performance, including draft annual accounts, and review compliance with regulations, standards and quality assurance. A Remuneration Committee reviews the reward and recognition strategy of the organisation, resource management and HR strategy.

During the COVID19 pandemic there have been fewer formal meetings held, including remotely via Microsoft Teams and other communication tools. The Senior Management Team met regularly with two senior members of the Board to ensure effective governance of the trust, and did so in a COVID19 safe way during periods of heavy government restrictions.

A scheme of delegation is in place and the day-to-day responsibility for the provision of the services and operational management, including health and safety, rests with the Senior Management Team including ensuring key performance indicators are met. The Senior Management Team ensures that individual supervision of the staff is properly carried out to develop their skills and working methods in line with good practice.

Related parties
The charity has effective working relationships with the current purchasers of its services. These include Solihull MBC which currently purchases significant services from the organisation. Additionally, services are provided to the NHS, Birmingham City Council, Warwickshire County Council, People Plus and many individual customers.

Staff members attend a variety of meetings and have developed good networking links with other charitable bodies within Solihull. This has proved invaluable to the Family Care Trust in establishing improved links within the community and identifying relevant policy developments and prospective funding.

Risk management
The Directors have a risk management strategy that comprises:

- An annual review of the operational and business risks the charity may face.
- Consideration of the major risks by Senior Managers on a quarterly basis.
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.
- Internal audits, which are undertaken throughout the organisation to verify quality and procedural adherence.

This work has identified few new risks, but the outcome of each review is incorporated into the operational plans of the charity. It has been acknowledged that the difficult financial climate and the increased potential of some risks being realised needed to be reflected in the focus of Board meetings. Policies and procedures are regularly reviewed in order to manage risks.

Accident and incident reporting and analysis procedures are in place and internal audit visits are made to operational centres during the year.

Objectives and activities
Principal objective of the charity is:

"To relieve the needs of people, who are vulnerable, including those who have mental health illness, learning disabilities, and memory problems such as dementia, alzheimer's and parkinson's disease."

The charity has the general aim of improving the quality of life of people who receive its services.

The charity has operated for more than twenty five years, during which time it has built up a wide portfolio of customers and an enviable reputation. This has enabled it to deliver a broad range of services to a large number of people within Solihull who require support. The charity started in 1995 within the borough of Solihull and during the year operated a day centre for those with memory problems such as dementia, parkinson's and alzheimer's; a community support team of workers that provide specialised mental health domiciliary care, and services that promote independent living for disabled people in their own homes, and a community care farm and gardening service that provides training in independent living for young people and adults with learning difficulties.

The charity delivers public benefit by providing relief to those in need through ill-heath and/or disability. At March 2021 care was carried out to 182 service users of the charity, down from 197 in the previous year. The Directors are satisfied that they have met the requirements to report on how the charity delivers public benefit.

Objectives and activities - continued

In 2020/21 the Family Care Trust's main operational objectives and targets were:

FCT to have a minimum CQC rating of 'Good' with a drive to become an 'Outstanding' rated overall company by 2022. Due to the COVID19 pandemic the trust was not inspected during the financial year. This objective will be carried forward into 2021/22.

Ensure all staff and volunteers are well trained and competent, including practical, hands on, and e-learning training. The trust has met this target and all staff are adequately trained.

Raise the profile of the trust in the local community through a targeted marketing strategy. Progress has been made in this area, as evidenced by a steady stream of client referrals during the financial year.

Utilise reserves effectively through investments or business development opportunities. Due to the COVID19 pandemic no investments were made in the financial year. The directors felt it was prudent to maintain reserves during a period of extreme uncertainty.

Generate donations of £400k, assigning most of this amount to a capital project at Newlands Bishop Farm. This objective has not been met and will be ongoing. Multiple bids have been submitted to fundraising bodies.

Achievements and performance

The charity experienced a challenging year due to the COVID19 pandemic. However, none of the services provided have closed, and care is still provided to those with learning disabilities, mental health conditions, and memory problems such as dementia. A key achievement is that there have been no COVID19 related deaths among clients or staff who have attended our services or units, highlighting robust infection control measures.

Financial review

Extensive annual plans are prepared to set operational objectives for key staff and departments, as well as financial budgets with targets. Performance against budget is analysed on a monthly basis, and material variances are acted upon. Cash flow is monitored daily, ensuring resources are available to cover liabilities as they are due to be settled. Budgets are updated regularly to reflect changes in risk and likely outcomes. Budgets are also prepared regularly for 'what if' scenarios to aid decision making.

In 2020/21 income decreased by 9% compared to 2019/20 due to considerable pressure caused by the COVID19 pandemic, which resulted in services being delivered in a safer but more costly manner. The charity reduced expenditure accordingly to partially offset reduced income. Encouragingly, cash increased by £11k during 2020/21, reflecting steps taken to mitigate the impact of COVID19 on the finances of the charity.

The net deficit of £1k is a decrease of £231k in 2020/21 compared to a net surplus of £230k in 2019/20.

Donations and grants of £126k were received. This is £121k more than the previous financial year, and the trust thanks everyone who has made a donation.

Investment policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the Directors wish.

The Directors, having regard to the liquidity requirements of operating the Trust, have a policy of keeping available funds in an interest bearing deposit account which features a 'sweep' system for the bank account that attracts a deposit interest rate higher than that for the current account.

Public benefit statement

The trustees consider that the objectives of the charity meet the tests for public benefit and when exercising their powers and duties. The Trustees have complied with their duty to have due regard to the relevant guidance published by the Charity Commission.

Reserves policy

The trustees have considered the trust's requirements for reserves in light of the main risks facing the organisation and following the Charity Commission good practice guidelines. The trustees recognise the importance of establishing the long term financial sustainability of the trust.

The trustees are required to ensure that monies are available for each year to meet any reasonable unforeseeable contingency. They believe that an amount of at least 6 weeks operating costs which equate to £189,078 based on operating costs for the annual year 2020/21 will be adequate. The trust holds total reserves of £1,579,704 (2020: £1,580,815) at 31 March 2021.

Auditor

In accordance with the company's articles, a resolution proposing that Spencer Gardner Dickins Audit LLP be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

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R P Hughes

Trustee

Dated: 6/12/21

FAMILY CARE TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors of Family Care Trust for the purpose 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 which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 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; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trust 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 trust 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 trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FAMILY CARE TRUST

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF FAMILY CARE TRUST

Opinion

We have audited the financial statements of Family Care Trust (the 'trust') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. 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).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, 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 trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within 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 the knowledge and understanding of the trust and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the 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' remuneration 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.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the trust 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 trust'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.

Auditor's 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 auditor's 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Enquiring of management and those charged with governance around actual and potential litigation and claims.
- Enquiring of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of the charity and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF FAMILY CARE TRUST

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Debra Knighton FCCA.

Debra Knighton FCCA (Senior Statutory Auditor)
for and on behalf of Spencer Gardner Dickins Audit LLP

16 December 2021

Chartered Accountants
Statutory Auditor

3 Coventry Innovation Village
Cheetah Road
Coventry
CV1 2TL

FAMILY CARE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds capital 2021 £	Restricted funds general 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds capital 2020 £	Restricted funds general 2020 £	Total 2020 £
Income and endowments from:									
Donations and legacies	3	74,463	9,921	42,076	126,460	-	-	5,260	5,260
Charitable activities	4	1,353,051	-	-	1,353,051	1,462,629	-	-	1,462,629
Other trading activities	5	157,486	-	-	157,486	227,324	-	-	227,324
Investments	6	147	-	-	147	120	-	-	120
Other income	7	417	-	-	417	104,457	-	-	104,457
Total income		1,585,564	9,921	42,076	1,637,561	1,794,530	-	5,260	1,799,790
Expenditure on:									
Raising funds	8	2,797	-	40,698	43,495	6,994	-	27,328	34,322
Charitable activities	9	1,569,491	25,686	-	1,595,177	1,510,466	24,751	-	1,535,217
Total resources expended		1,572,288	25,686	40,698	1,638,672	1,517,460	24,751	27,328	1,569,539
Net income for the year/ Net movement in funds		13,276	(15,765)	1,378	(1,111)	277,070	(24,751)	(22,068)	230,251

FAMILY CARE TRUST

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Net income for the year/ Net movement in funds		13,276	(15,765)	1,378	(1,111)	277,070	(24,751)	(22,068)	230,251
Fund balances at 1 April 2020		1,106,374	454,720	19,721	1,580,815	829,304	479,471	41,789	1,350,564
Fund balances at 31 March 2021	**16**	1,119,650	438,955	21,099	1,579,704	1,106,374	454,720	19,721	1,580,815

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FAMILY CARE TRUST

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	**12**		815,481		806,894
Current assets					
Debtors	**13**	201,568		227,497	
Cash at bank and in hand	**21**	709,300		698,324	
		910,868		925,821	
Creditors: amounts falling due within one year	**14**	(146,645)		(151,900)	
Net current assets			764,223		773,921
Total assets less current liabilities			1,579,704		1,580,815
Income funds					
Income		21,099		19,721	
Capital		438,955		454,720	
Restricted funds	**15**		460,054		474,441
Unrestricted funds			1,119,650		1,106,374
			1,579,704		1,580,815

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Trustees on 6/12/21

.....
R P Hughes R P HUGHES
Trustee

Company Registration No. 2982937

FAMILY CARE TRUST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Cash flows from operating activities					
Cash generated from operations	20		113,998		121,752
Investing activities					
Purchase of tangible fixed assets		(80,586)		(86,692)	
Proceeds on disposal of tangible fixed assets		417		320,935	
Interest received		147		120	
Net cash (used in)/generated from investing activities			(80,022)		234,363
Financing activities					
Repayment of pension deficit		(23,000)		(20,000)	
Net cash used in financing activities			(23,000)		(20,000)
Net increase in cash and cash equivalents			10,976		336,115
Cash and cash equivalents at beginning of year			698,324		362,209
Cash and cash equivalents at end of year			709,300		698,324

1 Accounting policies

Charity information

Family Care Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Newlands Bishop Farm, Berry Hall Lane, Catherine De Barnes, B91 2RY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's governing document, the Companies Act 2006 and "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 trust is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have assessed the charitable company's situation including the COVID-19 pandemic and the likely impact on the charitable company. The directors have a reasonable expectation that the charitable company has adequate resources and working capital to continue in operational existence for the foreseeable future including dealing with the issues arising from the COVID-19 pandemic. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Capital funds are restricted funds which primarily relate to capital expenditure on the farm and community garden.

Designated funds are unrestricted funds which have been set aside at the discretion of the Trustees for specific, but not legally binding purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund, together with a fair allocation of management and support costs.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

1.4 Income

Income is accounted for gross in the period in which the charity is entitled to receipt, as long as it is capable of financial measurement. This includes gifts in kind, included at estimated valuation. No amounts are included in the financial statements for services donated by volunteers. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or when the donor has specified that the income is to be expended in a future period.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies **(Continued)**

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants from the government and other agencies have been included as income from activities in furtherance of the charity's objects where these amount to a contract for services.

1.5 Expenditure

Resources expended are recognised in the period in which they are incurred. Resources expended include VAT which cannot be recovered. The majority of costs are directly attributable to specific activities. Certain shared costs are apportioned between centres.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% and 5% straight line basis
Leasehold land and buildings	1.25% straight line basis
Plant and equipment	20% straight line basis
Fixtures and fittings	25% straight line basis
Computers	25% straight line basis
Motor vehicles	25% reducing balance basis and 10% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.9 Financial instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the Statement of Financial Activity.

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds 2021 £	Restricted funds capital 2021 £	Restricted funds general 2021 £	Restricted funds general 2020 £
Donations and gifts	-	9,921	42,076	5,260
Government Grants	74,463	-	-	-
	74,463	9,921	42,076	5,260
Donations and gifts				
Hampton Manor Homes Trust	-	-	-	5,260
TNL Community Fund	-	2,685	-	-
SMBC	-	7,236	7,701	-
Millie's Watch Charitable Trust	-	-	10,000	-
Coventry University	-	-	3,000	-
Noel & Patricia	-	-	3,688	-
ESC Lottery	-	-	9,780	-
National Lottery	-	-	6,907	-
Edwards Insurance	-	-	1,000	-
	74,463	9,921	42,076	5,260

4 Charitable activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Local authority funded community and day care	830,729	891,521
Privately funded community and day care	522,322	571,108
	1,353,051	1,462,629

5 Other trading activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Farm and gardening income	157,486	226,324
Student placements	-	1,000
Other trading activities	157,486	227,324

6 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	147	120

7 Other income

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Net gain on disposal of tangible fixed assets	417	104,457

In the 2020 accounts a gain on sale of property totaling £104,457 was netted off other charitable expenditure in error. The amount should have been included within other income. The comparative figures have been amended to reflect the correct allocation. There is no effect on net income or fund balances.

8 Raising funds

	Unrestricted funds 2021 £	Restricted funds general 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds general 2020 £	Total 2020 £
Cost of generating funds	2,797	40,698	43,495	6,994	27,328	34,322

9 Charitable activities

	Charitable activities 2021 £	Charitable activities 2020 £
Staff costs	1,145,224	1,031,540
Depreciation and impairment	71,999	60,042
Insurance	26,009	23,220
Power, light and heat	23,055	29,547
Repairs and renewals	43,050	31,802
Farm purchases	39,715	56,967
Wedding costs	-	20,335
Provisions	26,454	49,157
Recruitment	763	1,171
Motor running expenses	73,717	77,027
Printing and stationery	7,695	6,749
Postage and carriage	1,465	1,776
Telephone	17,580	16,601
Computer running costs	8,990	14,779
Audit and accountancy	6,160	7,895
Other charitable expenditure	103,301	106,609
	1,595,177	1,535,217
	1,595,177	1,535,217
Analysis by fund		
Unrestricted funds	1,569,491	1,510,466
Restricted funds - capital	25,686	24,751
	1,595,177	1,535,217

In the 2020 accounts a gain on sale of property totaling £104,457 was netted off other charitable expenditure in error. The amount should have been included within other income. The comparative figures have been amended to reflect the correct allocation. There is no effect on net income or fund balances.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

Trustees received no expenses during the year (2020 - £358)

11 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Day centres	8	14
Home support	17	14
Management and administration	4	4
Farm	20	16
Total	49	48

Employment costs	2021 £	2020 £
Wages and salaries	1,039,789	936,000
Social security costs	68,377	61,607
Other pension costs	37,058	33,933
	1,145,224	1,031,540

There were no employees whose annual remuneration was £60,000 or more.

12 Tangible fixed assets

	Freehold land and buildings	Leasehold land and buildings	Plant and equipment	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£	£	£
Cost							
At 1 April 2020	643,033	194,497	134,223	156,608	30,376	171,395	1,330,132
Additions	-	2,630	25,384	48,892	3,680	-	80,586
Disposals	-	-	(64,004)	(10,493)	(5,913)	(18,500)	(98,910)
At 31 March 2021	643,033	197,127	95,603	195,007	28,143	152,895	1,311,808
Depreciation and impairment							
At 1 April 2020	134,267	81,151	89,913	139,151	9,114	69,642	523,238
Depreciation charged in the year	20,639	2,440	14,959	12,924	6,990	14,047	71,999
Eliminated in respect of disposals	-	-	(64,004)	(10,494)	(5,912)	(18,500)	(98,910)
At 31 March 2021	154,906	83,591	40,868	141,581	10,192	65,189	496,327
Carrying amount							
At 31 March 2021	488,127	113,536	54,735	53,426	17,951	87,706	815,481
At 31 March 2020	508,766	113,346	44,310	17,457	21,262	101,753	806,894

13 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Trade debtors	154,255	181,266
Prepayments and accrued income	47,313	46,231
	201,568	227,497

14 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	32,233	19,602
Other taxation and social security	18,641	19,518
Other creditors	6,419	6,027
Accruals and deferred income	89,352	83,753
Pension fund settlement (due within 1 year)	-	23,000
	146,645	151,900

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2019	Incoming resources	Resources expended	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£	£	£	£
Farm equipment/ building	65,486	-	(6,330)	59,156	9,921	(7,755)	61,322
Community gardening	98,625	-	(2,187)	96,438	-	(2,187)	94,251
Farm building	264,314	-	(8,178)	256,136	-	(8,178)	247,958
Other capital funds	51,046	-	(8,056)	42,990	-	(7,566)	35,424
ESC Lottery	2,908	-	(2,908)	-	-	-	-
Hampton Manor Homes Trust	25,000	5,260	(10,858)	19,402	-	(13,095)	6,307
Postcode lottery	1,680	-	(1,680)	-	-	-	-
Sports England	12,201	-	(11,882)	319	9,780	(319)	9,780
Millie's Watch Charitable Trust	-	-	-	-	10,000	(10,000)	-
SMBC Infection Control	-	-	-	-	7,701	(7,701)	-
Coventry Uni Sports Coaching	-	-	-	-	3,000	(3,000)	-
Noel & Patricia Sensory Garden	-	-	-	-	3,688	(3,688)	-
National Lottery	-	-	-	-	6,907	2,514	9,421
Edwards Insurance	-	-	-	-	1,000	(2,514)	4,393
	-	-	-	-	-	(381)	619
	521,260	5,260	(52,079)	474,441	51,997	(66,384)	460,054

15 Restricted funds **(Continued)**

Farm equipment/buildings
The balance will fund future depreciation bought for the farm from specific grants and donations received.

Community gardening fund
The balance represented the donation of property and assets with which the scheme had previously operated and the balance will fund the future depreciation of the assets capitalised.

Farm Building
This represents monies towards building and equipping the training centre and tractor shed at Newlands Bishop Farm. The balance will fund the future depreciation of the assets capitalised.

Other capital funds
There are various separate capital funds to cover building works and transport. The balances will fund future depreciation of the relevant capital assets.

ESC Lottery
This represents monies towards provision of sporting opportunities.

Hampton Manor Homes Trust
This represents funds received in respect of materials for the development of the woodwork barn located at Newlands Bishop Farm.

Postcode Lottery Fund
This represents a fund received for the provision of multi activity sessions for adults with mental health problems and learning difficulties.

Sports England fund
This represents funds received for the provision of a structured program of tennis and multi-sports for over 60 year old users of the Blanning Day centre with physical and mental disabilities.

Millie's Watch Charitable Trust
This represents a fund to upgrade the farm.

Infection Control
This represents funds received in respect of infection control in the wake of the Covid-19 pandemic.

Sports Coaching
This represents funds received for the provision of a structured program of tennis and multi-sports for over 60 year old users of the Blanning Day Centre with physical and mental disabilities.

Noel & Patricia-Sensory Gardens
The balance represented the donation of property and assets with which the scheme had previously operated and the balance will fund the future depreciation of the assets.

National Lottery
This represents monies towards provision of Toilet Block and Heat Exchange

Edwards Insurance
This represents funds received for the provision of a structured program of tennis and multi-sports for over 60 year old users of the Blanning Day Centre with physical and mental disabilities.

16 Analysis of net assets between funds

	Unrestricted funds 2021	Designated funds 2021	Restricted funds 2021	Total 2021	Unrestricted funds 2020	Designated funds 2020	Restricted funds 2020	Total 2020
	£	£	£	£	£	£	£	£
Fund balances at 31 March 2021 are represented by:								
Tangible assets	376,526	438,955	-	815,481	352,174	454,720	-	806,894
Current assets/(liabilities)	743,124	-	21,099	764,223	754,200	-	19,721	773,921
	1,119,650	438,955	21,099	1,579,704	1,106,374	454,720	19,721	1,580,815

17 Operating lease commitments

At the reporting end date the trust had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021	2020
	£	£
Within one year	6,769	9,073
Between two and five years	5,650	11,540
	12,419	20,613

18 Related party transactions

Transactions with related parties

During the year the trust entered into the following transactions with related parties:

PR and Marketing services on weddings are supplied by Unhooked Communications Ltd, a company in which David Gamble's daughter is a Director. Costs incurred this year were £nil (2020: £4,494). As at 31 March 2021 £nil (2020: £nil) was outstanding to Unhooked Communications Ltd.

The director of the Little Tipi Company (TLTC) is the general manager at Family Care Trust. TLTC are a strategic partner of Family Care Trust's wedding business but receive no income from Family Care Trust (FCT). TLTC have a contract in place with FCT to ensure any conflicts that could arise are appropriately managed. During the year, FCT purchased a second hand Tipi and TLTC's order book for a sum of £7,500. Moving forward TLTC will no longer be a related party.

The managing director of David Edwards Insurance Brokers Ltd is David Edwards who acts on behalf of Family Care Trust as an insurance broker for all types of insurance that Family Care Trust may need. The charge in the year is £19,033 (2020: £24,092). As at 31 March 2021 £31 (2020: £1,373) was outstanding to David Edwards Insurance Brokers Ltd. There was also a restricted donation of £1,000 given to Family Care Trust in the year. There is a closing balance on the restricted fund of £619 at 31 March 2021.

19 Pensions

The trust pays contributions on behalf of employees into 2 pension schemes.

One is a defined contribution scheme where the costs for the accounting period amounted to £17,624 (2020 - £17,418) and at the year end the amount of employee and employers contributions outstanding, paid across in April 2021, was £2,597 (2020 - £1,016).

The second relates to auto enrolment. The costs for this scheme in the year were £19,395 (2020 - £16,515) of which, at the year end the total of employee and employers contributions outstanding, paid across in April 2021, was £3,759 (2020 - £5,011).

The trust previously paid contributions into the West Midlands Metropolitan Authorities Pension Fund which is a defined benefit scheme. The employees who were within this scheme have all retired and as a result the shortfall in the fund has crystallised. Agreement was reached as to the payment. The balance was cleared at the year end.

20 Cash generated from operations

	2021	2020
	£	£
(Deficit)/surpus for the year	(1,111)	230,251
Adjustments for:		
Investment income recognised in statement of financial activities	(147)	(120)
Gain on disposal of tangible fixed assets	(417)	(104,457)
Depreciation and impairment of tangible fixed assets	71,997	60,041
Movements in working capital:		
Decrease/(increase) in debtors	25,931	(93,508)
Increase in creditors	17,745	29,545
Cash generated from operations	113,998	121,752

21 Analysis of changes in net funds

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash at bank and in hand	698,324	10,976	709,300
Loans falling due within one year	(23,000)	23,000	-
	675,324	33,976	709,300