

# FROWDS HOUSE

England & Wales · Charity number 1105623

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2004-08-25

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Garretts Farmhouse  
Martin  
Fordingbridge  
SP6 3LN

**Phone** 01725519414

**Email** [jw-saul@hotmail.com](mailto:jw-saul@hotmail.com)

**Website** [frowdshouse.org.uk](http://frowdshouse.org.uk)

## Activities

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**Objects:** (1) THE TRUSTEES SHALL APPLY THE INCOME OF THE CHARITY ARISING FROM CONTRIBUTIONS CHARGED IN ACCORDANCE WITH CLAUSE 26 OF THE SCHEME HEREOF FOR THE BENEFIT OF THE RESIDENTS IN THE ACCOMMODATION OF THE CHARITY OR ANY OF THEM IN SUCH MANNER AS THE TRUSTEES THINK FIT FROM TIME TO TIME;(2) THE TRUSTEES MAY APPLY THE INCOME OF THE CHARITY NOT ARISING FROM THE ABOVE MENTIONED CONDITIONS FOR THE GENERAL PURPOSES OF THE CHARITY CALLED THE BRODIE FAMILY TRUST.

**Activities:** To provide housing and support for those with mental health problems in the Salisbury area.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** The Advancement Of Health Or Saving Of Lives, Accommodation/housing
- **Who:** People With Disabilities

## Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE SALISBURY
- Wiltshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£49,919	£58,032	-	-
2024-07-31	£51,897	£52,304	-	-
2023-07-31	£57,479	£41,000	-	-
2022-07-31	£48,085	£30,505	-	-
2021-07-31	£59,337	£58,786	-	-
2020-07-31	£70,695	£68,886	-	-

## Trustees

Name	Role	Appointed
<b>MRS ELEANOR JANE WINGATE-SAUL</b>	Chair	
Henry Benedict John Shirley		2025-09-03
Louise Mary Sloan		2022-04-03
REBECCA JANE WINGATE-SAUL		

**FROWDS HOUSE**

England & Wales - Charity number 1105623

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# Accounts

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**FROWDS HOUSE  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 JULY 2025**

***harrisons***

**chartered accountants**

4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

# FROWDS HOUSE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mrs E J Wingate-Saul  
Miss R J Wingate-Saul  
Mrs L M Sloan  
Mr H B J Shirley

(Appointed 3 September 2025)

**Charity number**

1105623

**Independent examiner**

Harrisons Chartered Accountants  
4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

# FROWDS HOUSE

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# FROWDS HOUSE

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 JULY 2025

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The trustees present their annual report and financial statements for the year ended 31 July 2025.

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 charity's governing document, the Charities Act 2011 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).

#### **Objectives and activities**

The aim of Frowds House is to offer independent accommodation to people who are recovering from mental health issues, but who feel ready to live with some support in the community. Frowds House encourages people to develop skills, make friendships and relationships and take part in local activities. The length of stay is flexible but Tenants are encouraged to move to their own independent accommodation when they are ready.

#### **Achievements and performance**

Frowds House continues to be managed day-to-day by the staff at Woodstock House Limited, overseen by managing Trustee Jane Wingate-Saul. The Trustees would like to express their sincere thanks to all the Woodstock staff who work at Frowds, for their care and dedication in making a real difference to Tenants' lives.

We continue to take referrals from Woodstock House's 24/7 service and Wiltshire County Council Social Work Team. This year, Frowds supported 13 residents in total, including three tenants who have moved into independent living.

During the last 12 months, a health and wellbeing session was introduced at Frowds, and this has increased residents' understanding of how more exercise and healthy eating can contribute to better overall mental and physical health. A new, large, smart TV in the communal sitting room has encouraged residents to do keep fit videos together, and this has been a real hit! Communal meals continue to provide opportunities for friendship and support between residents.

One new resident, in particular, has inspired others. House Manager Laura Dennett says: "J's efforts have not only inspired other residents to get involved, but have also fostered a stronger sense of community and belonging at Frowds. By encouraging participation and leading by example, she has helped create an environment where residents feel empowered to contribute their own skills and ideas. This collaborative atmosphere has supported ongoing initiatives, such as sharing meals, organising group activities, and ensuring that everyone has a voice in regular house meetings. As a result, residents are more engaged, and the sense of independence and mutual support has continued to grow throughout the year."

Career and life coach Hanne Bonczoszk has increased her hours to three days a week, spread over different days. She provides group and individual sessions tailored to each person's needs. Topics covered include: social interactions, emotional recognition, digital literacy, structural management of time and goal-setting. Three residents attend college regularly, and two volunteer at a local community charity shop. One resident has taken it upon herself to be the go-to DIY person when a new tenant joins Frowds, putting together furniture and helping them settle in.

Five of the 10 residents regularly visit Woodstock's Therapeutic Community Farm, based at River Bourne Farm in Salisbury, helping to care for the animals (chickens, lamas, pigs), and taking part in group sessions such as cooking, woodwork, budgeting and benefits support.

#### **Building maintenance**

Following on from last year's major program of repairs and maintenance at Frowds, there are still a couple of outstanding issues, including some repointing. As always, when one resident moves on, we are careful to repair and, if necessary, upgrade flats.

#### **Working with Partners**

Frowds works closely with Wiltshire County Council and Mental Health Social Work Services to provide residents with a tailored support package so that Tenants receive the care and support they need to live as independently as possible.

# FROWDS HOUSE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 JULY 2025**

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### **Financial review**

The Charity made a deficit for the year of £8,113 (2024: £407).

The trustees aim to retain reserves at a sufficient level to cover support and governance costs and in particular the maintenance and upkeep of the building.

The unrestricted reserves at the year end totalled £463,481 (2024: £471,594) which includes designated funds relating to freehold property and repairs funds of £398,694 (2024: £411,959).

### **Structure, governance and management**

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs E J Wingate-Saul

Miss R J Wingate-Saul

Mrs L M Sloan

Mr H B J Shirley

(Appointed 3 September 2025)

The Trust retains overall financial control and prepares the end of year accounts for the accountant. The Managing Trustee, Mrs Jane Wingate-Saul meets regularly with the Woodstock Team and reports to the other Trustees. The Trustees also have quarterly Trustee meetings with the Woodstock Team.

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

**Mrs E J Wingate-Saul**

Trustee

Dated: 22 April 2026

# FROWDS HOUSE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FROWDS HOUSE

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I report to the trustees on my examination of the financial statements of Frowds House (the charity) for the year ended 31 July 2025.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Harrisons Chartered Accountants  
Independent Examiner

4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

Dated: 22 April 2026

# FROWDS HOUSE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 JULY 2025**

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		Unrestricted funds 2025 £	Unrestricted funds 2024 £
	Notes		
<b><u>Income from:</u></b>			
Charitable activities	<b>3</b>	48,736	51,454
Investment income	<b>4</b>	1,183	443
		<hr/>	<hr/>
<b>Total income</b>		49,919	51,897
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Charitable activities	<b>5</b>	58,032	52,304
		<hr/>	<hr/>
<b>Net expenditure for the year/ Net movement in funds</b>		(8,113)	(407)
Fund balances at 1 August 2024		471,594	472,001
		<hr/>	<hr/>
<b>Fund balances at 31 July 2025</b>		463,481	471,594
		<hr/> <hr/>	<hr/> <hr/>

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

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

# FROWDS HOUSE

## BALANCE SHEET

AS AT 31 JULY 2025

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	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	10		377,782		377,924
<b>Current assets</b>					
Cash at bank and in hand		88,431		104,145	
<b>Creditors: amounts falling due within one year</b>	11	(2,732)		(10,475)	
Net current assets			85,699		93,670
<b>Total assets less current liabilities</b>			463,481		471,594
<b>Income funds</b>					
Unrestricted funds	12		463,481		471,594
			463,481		471,594

The financial statements were approved by the Trustees on 22 April 2026

Mrs E J Wingate-Saul  
**Trustee**

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 JULY 2025

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#### 1 Accounting policies

##### Charity information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Garretts Farmhouse, Martin, Fordingbridge, Hants, SP6 3LN.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for small charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. 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 a reasonable expectation that the charity has adequate resources 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.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity 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 charity 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.

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity.

#### 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	Not depreciated
Fixtures and fittings	20% straight line

It is the charity's policy to maintain its freehold property to a high standard, so that the estimated residual value will not be impaired over time. The costs of this maintenance are charged to the Statement of Financial Activities. The trustees are of the opinion that any depreciation in respect of charity's freehold property would be immaterial and consequently, no provision is made in the financial statements for such depreciation.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity 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).

### 2 Critical accounting estimates and judgements

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.

### 3 Charitable activities

	Unrestricted Funds 2025	Total Funds 2025	Unrestricted Funds 2024	Total Funds 2024
		£	£	£
Residents' contributions	8,176	8,176	8,428	8,428
Housing benefit	39,179	39,179	41,778	41,778
Capulet Road	(786)	(786)	(316)	(316)
Electricity	2,167	2,167	1,564	1,564
	<u>48,736</u>	<u>48,736</u>	<u>51,454</u>	<u>51,454</u>

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

### 4 Investment income

	<b>Unrestricted funds 2025 £</b>	Unrestricted funds 2024 £
Interest receivable	1,183	443

### 5 Charitable activities

	<b>Charitable Expenditure 2025 £</b>	Charitable Expenditure 2024 £
Charitable Expenditure	56,837	51,046
Share of governance costs (see note 6)	1,195	1,258

### 6 Support costs

	<b>Support costs £</b>	<b>Governance costs £</b>	<b>2025 £</b>	Support costs £	Governance costs £	2024 £
Legal and professional fees	-	92	92	-	206	206
Independent examiners	-	1,103	1,103	-	1,052	1,052
	-	1,195	1,195	-	1,258	1,258
Analysed between Charitable activities	-	1,195	1,195	-	1,258	1,258

### 7 Net movement in funds

	<b>2025 £</b>	<b>2024 £</b>
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,103	1,052
Depreciation of owned tangible fixed assets	142	142

### 8 Trustees

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

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 10 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 August 2024	377,418	2,495	379,913
At 31 July 2025	377,418	2,495	379,913
<b>Depreciation and impairment</b>			
At 1 August 2024	-	1,989	1,989
Depreciation charged in the year	-	142	142
At 31 July 2025	-	2,131	2,131
<b>Carrying amount</b>			
At 31 July 2025	377,418	364	377,782
At 31 July 2024	377,418	506	377,924

### 11 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	2,732	10,475

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

### 12 Unrestricted funds

These are unrestricted funds which are material to the charity's activities.

	Movement in funds				Balance at 31 July 2025 £
	Balance at 1 August 2024 £	Incoming resources £	Resources expended £	Transfers £	
Unrestricted fund	59,635	49,919	(44,767)	-	64,787
Designated fund - Freehold property	377,418	-	-	-	377,418
Designated fund - Extraordinary repair and development	34,541	-	(13,265)	-	21,276
	<u>471,594</u>	<u>49,919</u>	<u>(58,032)</u>	<u>-</u>	<u>463,481</u>

	Movement in funds				Balance at 31 July 2024 £
	Balance at 1 August 2023 £	Incoming resources £	Resources expended £	Transfers £	
Unrestricted fund	42,588	51,897	(34,850)	-	59,635
Designated fund - Freehold property	377,418	-	-	-	377,418
Designated fund - Extraordinary repair and development	51,995	-	(17,454)	-	34,541
	<u>472,001</u>	<u>51,897</u>	<u>(52,304)</u>	<u>-</u>	<u>471,594</u>

Unrestricted funds are available to be spent for any of the purposes of the charity.

The Freehold property designated fund represents the initial purchase of the freehold property.

The Extraordinary repair and development designated fund is to be used for any extraordinary repairs or developments required at the freehold property.

### 13 Related party transactions

During the year the charity expensed £81 (2024: £48) of reimbursable travel expenses incurred by Mrs E J Wingate-Saul on behalf of the charity.

During the year the charity expensed £131 (2024: £160) of reimbursable travel expenses incurred by Miss R J Wingate-Saul on behalf of the charity.

**FROWDS HOUSE**  
**MANAGEMENT INFORMATION**  
**FOR THE YEAR ENDED 31 JULY 2025**

# FROWDS HOUSE

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

*FOR THE YEAR ENDED 31 JULY 2025*

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	2025	2024
	£	£
<b>Income and endowments</b>		
<b>Charitable activities</b>		
Residents' contributions	8,176	8,428
Housing benefit	39,179	41,778
Capulet Road	(786)	(316)
Electricity	2,167	1,564
	<u>48,736</u>	<u>51,454</u>
<b>Investment income</b>		
Bank interest receivable	<u>1,183</u>	<u>443</u>
<b>Total income</b>	<u><u>49,919</u></u>	<u><u>51,897</u></u>

# FROWDS HOUSE

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

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	2025	2024
	£	£
<b>Expenditure on charitable activities</b>		
<b>Charitable activities</b>		
<b><i>Activities undertaken directly</i></b>		
Depreciation	142	142
Rates and water	2,210	1,806
Light and heat	9,903	7,695
Repairs and maintenance	26,089	25,134
Insurance	3,883	3,167
Cleaning	1,486	1,754
Motor and travel	212	208
Telephone	1,296	1,005
Printing, postage and stationery	585	812
Residents' entertainment	1,431	1,126
Sundry expenses	-	197
Life and career coaching	9,600	8,000
	<u>56,837</u>	<u>51,046</u>
<b><i>Governance costs</i></b>		
Independent examination fees	1,103	1,052
Bank charges	92	206
	<u>1,195</u>	<u>1,258</u>
<b>Expenditure on charitable activities</b>	<u>58,032</u>	<u>52,304</u>
<b>Net income/(expenditure)</b>	<u>(8,113)</u>	<u>(407)</u>

**FROWDS HOUSE**

England & Wales - Charity number 1105623

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# Accounts

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

***harrisons***

**chartered accountants**

4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

# FROWDS HOUSE

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees**

Mrs E J Wingate-Saul  
Miss R J Wingate-Saul  
Mrs L M Sloan

**Charity number**

1105623

**Independent examiner**

Harrisons Chartered Accountants  
4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

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# FROWDS HOUSE

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# FROWDS HOUSE

## TRUSTEES' REPORT

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

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The trustees present their annual report and financial statements for the year ended 31 July 2024.

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 charity's governing document, the Charities Act 2011 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).

#### **Objectives and activities**

The aim of Frowds House is to offer independent accommodation to people who are recovering from mental health issues, but who feel ready to live with some support in the community. Frowds House encourages people to develop skills, make friendships and relationships and take part in local activities. The length of stay is flexible but Tenants are encouraged to move to their own independent accommodation when they are ready.

#### **Achievements and performance**

Frowds House continues to be managed day-to-day by the staff at Woodstock House Limited, overseen by managing Trustee Jane Wingate-Saul.

We continue to take referrals from Woodstock House and Wiltshire County Council Social Work Team. This year, Frowds supported 12 residents in total, including two residents who have moved into independent living.

This year we started to employ Hanne Bonczoszek, a life and career coach who provides one-to-one coaching to support residents' personal development, wellbeing, and future planning. Her coaching approach is tailored to each individual and includes topics such as confidence building, goal setting, emotional resilience, routine building, and practical life skills. She has made a huge difference to residents, and we are grateful for her continued input.

Three residents are being supported to attend Salisbury University Technical College, studying Music & Production, English and Design Technology. Two are doing voluntary work in the community.

Six of the 10 residents regularly visit Woodstock's community farm, which provides activities such as cleaning, feeding and grooming animals, cooking, baking, table tennis and group sessions. The farm visits also encourage residents to travel independently, enabling them to gain confidence and independence.

#### **Building maintenance**

Following a quinquennial survey, which highlighted important areas in need of attention, we undertook a major programme of repairs and maintenance. This included work on the roof, chimneys, windows and cupola. This was funded out of our Extraordinary Repair and Maintenance Fund. A local builder undertook most of the work, overseen by a surveyor experienced in working with historic buildings.

There are still non-urgent works to be done, and these shall be scheduled when funds are available.

#### **Working with Partners**

Frowds works closely with Wiltshire County Council to provide residents with the care and support they need. Carol Monaghan, Adult Services Manager at Wiltshire County Council says of the services provided: "They are an experienced and skilled team and have a real understanding of clients with mental health needs. Frowds House is a perfect match for individuals to step down from 24/7 support, and then eventually into their own accommodation. The staff team stick by their residents even when things are a bit tough. And have a "can do" and person-centred approach - their cup is never half full, and most of the time it's overflowing."

The Trustees are very grateful to Woodstock's staff team for all their hard work, and look forward to another successful year next year.

# FROWDS HOUSE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 JULY 2024**

---

### **Financial review**

The Charity made a deficit for the year of £407 (2023: surplus £16,479).

The trustees aim to retain reserves at a sufficient level to cover support and governance costs and in particular the maintenance and upkeep of the building.

The unrestricted reserves at the year end totalled £471,594 (2023: £472,001) which includes designated funds relating to freehold property and repairs funds of £411,959 (2023: £429,413).

### **Structure, governance and management**

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs E J Wingate-Saul

Miss P J Wingate-Saul

Miss R J Wingate-Saul

Mrs L M Sloan

Resigned after 31 July 2024.

The Trust retains overall financial control and prepares the end of year accounts for the accountant. A Trustee meets regularly with the Woodstock Team and reports to the other Trustees. The Trustees also meet quarterly with the Woodstock Team.

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

**Mrs E J Wingate-Saul**

Trustee

Dated: 28 May 2025

# FROWDS HOUSE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FROWDS HOUSE

---

I report to the trustees on my examination of the financial statements of Frowds House (the charity) for the year ended 31 July 2024.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Harrisons Chartered Accountants  
Independent Examiner

4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

Dated: 28 May 2025

# FROWDS HOUSE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 JULY 2024**

---

		Unrestricted funds	Unrestricted funds
		2024	2023
	Notes	£	£
<b><u>Income from:</u></b>			
Charitable activities	3	51,454	57,451
Investment income	4	443	28
		<hr/>	<hr/>
<b>Total income</b>		51,897	57,479
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Charitable activities	5	52,304	41,000
		<hr/>	<hr/>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(407)	16,479
Fund balances at 1 August 2023		472,001	455,522
		<hr/>	<hr/>
<b>Fund balances at 31 July 2024</b>		471,594	472,001
		<hr/> <hr/>	<hr/> <hr/>

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

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

# FROWDS HOUSE

## BALANCE SHEET

AS AT 31 JULY 2024

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	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	10		377,924		377,511
<b>Current assets</b>					
Debtors	11	-		75	
Cash at bank and in hand		104,145		153,980	
		<u>104,145</u>		<u>154,055</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(10,475)</u>		<u>(59,565)</u>	
Net current assets			93,670		94,490
<b>Total assets less current liabilities</b>			<u>471,594</u>		<u>472,001</u>
<b>Income funds</b>					
Unrestricted funds	13		471,594		472,001
			<u>471,594</u>		<u>472,001</u>

The financial statements were approved by the Trustees on 28 May 2025

Mrs E J Wingate-Saul  
Trustee

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 JULY 2024

---

#### 1 Accounting policies

##### Charity information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Garretts Farmhouse, Martin, Fordingbridge, Hants, SP6 3LN.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for small charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. 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 a reasonable expectation that the charity has adequate resources 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.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity 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 charity 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.

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity.

#### 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	Not depreciated
Fixtures and fittings	20% straight line

It is the charity's policy to maintain its freehold property to a high standard, so that the estimated residual value will not be impaired over time. The costs of this maintenance are charged to the Statement of Financial Activities. The trustees are of the opinion that any depreciation in respect of charity's freehold property would be immaterial and consequently, no provision is made in the financial statements for such depreciation.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity 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 Financial instruments

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

### 2 Critical accounting estimates and judgements

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.

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

### 3 Charitable activities

	Unrestricted Funds 2024	Total Funds 2024 £	Unrestricted Funds 2023 £	Total Funds 2023 £
Residents' contributions	8,428	8,428	8,549	8,549
Housing benefit	41,778	41,778	47,300	47,300
Capulet Road	(316)	(316)	208	208
Electricity	1,564	1,564	1,394	1,394
	<u>51,454</u>	<u>51,454</u>	<u>57,451</u>	<u>57,451</u>

### 4 Investment income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>443</u>	<u>28</u>

### 5 Charitable activities

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Charitable Expenditure	51,046	40,008
Share of governance costs (see note 6)	<u>1,258</u>	<u>992</u>

### 6 Support costs

	Support costs £	Governance costs £	2024 £	Support costs £	Governance costs £	2023 £
Legal and professional fees	-	206	206	-	122	122
Audit fees	-	1,052	1,052	-	870	870
	<u>-</u>	<u>1,258</u>	<u>1,258</u>	<u>-</u>	<u>992</u>	<u>992</u>
Analysed between Charitable activities	<u>-</u>	<u>1,258</u>	<u>1,258</u>	<u>-</u>	<u>992</u>	<u>992</u>

Governance costs includes payments to the independent examiners of £1,052 (2023- £870).

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

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<b>7</b>	<b>Net movement in funds</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	1,052	870
Depreciation of owned tangible fixed assets	142	120
	<u>          </u>	<u>          </u>

### 8 Trustees

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

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 10 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
<b>Cost</b>			
At 1 August 2023	377,418	1,940	379,358
Additions	-	555	555
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 July 2024	377,418	2,495	379,913
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation and impairment</b>			
At 1 August 2023	-	1,847	1,847
Depreciation charged in the year	-	142	142
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 July 2024	-	1,989	1,989
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>			
At 31 July 2024	377,418	506	377,924
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 July 2023	377,418	93	377,511
	<u>          </u>	<u>          </u>	<u>          </u>

### 11 Debtors

	<b>2024</b>	<b>2023</b>
<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
Other debtors	-	75
	<u>          </u>	<u>          </u>

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

### 12 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	-	57,548
Accruals and deferred income	10,475	2,017
	<u>10,475</u>	<u>59,565</u>

### 13 Unrestricted funds

These are unrestricted funds which are material to the charity's activities.

	Movement in funds				Balance at 31 July 2024 £
	Balance at 1 August 2023 £	Incoming resources £	Resources expended £	Transfers £	
Unrestricted fund	42,588	51,897	(34,850)	-	59,635
Designated fund - Freehold property	377,418	-	-	-	377,418
Designated fund - Extraordinary repair and development	51,995	-	(17,454)	-	34,541
	<u>472,001</u>	<u>51,897</u>	<u>(52,304)</u>	<u>-</u>	<u>471,594</u>

	Movement in funds				Balance at 31 July 2023 £
	Balance at 1 August 2022 £	Incoming resources £	Resources expended £	Transfers £	
Unrestricted fund	37,095	57,479	(41,000)	(10,986)	42,588
Designated fund - Freehold property	377,418	-	-	-	377,418
Designated fund - Extraordinary repair and development	41,009	-	-	10,986	51,995
	<u>455,522</u>	<u>57,479</u>	<u>(41,000)</u>	<u>-</u>	<u>472,001</u>

Unrestricted funds are available to be spent for any of the purposes of the charity.

The Freehold property designated fund represents the initial purchase of the freehold property.

The Extraordinary repair and development designated fund is to be used for any extraordinary repairs or developments required at the freehold property.

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 JULY 2024*

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### **14 Related party transactions**

During the year the charity expensed £48 (2023: £84) of reimbursable travel expenses incurred by Mrs E J Wingate-Saul on behalf of the charity.

During the year the charity expensed £nil (2023: £97) of reimbursable travel expenses incurred by Miss P Wingate-Saul on behalf of the charity.

During the year the charity expensed £160 (2023: £97) of reimbursable travel expenses incurred by Miss R J Wingate-Saul on behalf of the charity.

**FROWDS HOUSE**  
**MANAGEMENT INFORMATION**  
**FOR THE YEAR ENDED 31 JULY 2024**

# FROWDS HOUSE

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

*FOR THE YEAR ENDED 31 JULY 2024*

---

	<b>2024</b>	<b>2023</b>
	£	£
<b>Income and endowments</b>		
<b>Charitable activities</b>		
Residents' contributions	8,428	8,549
Housing benefit	41,778	47,300
Capulet Road	(316)	208
Electricity	1,564	1,394
	<u>51,454</u>	<u>57,451</u>
<b>Investment income</b>		
Bank interest receivable	<u>443</u>	<u>28</u>
<b>Total income</b>	<u><u>51,897</u></u>	<u><u>57,479</u></u>

# FROWDS HOUSE

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

---

	2024	2023
	£	£
<b>Expenditure on charitable activities</b>		
<b>Charitable activities</b>		
<b>Activities undertaken directly</b>		
Depreciation	142	120
Rates and water	1,806	1,644
Light and heat	7,695	5,310
Repairs and maintenance	25,134	25,412
Insurance	3,167	2,558
Cleaning	1,754	1,595
Motor and travel	208	278
Telephone	1,005	665
Printing, postage and stationery	812	635
Residents' entertainment	1,126	581
Sundry expenses	197	10
Legal and professional fees	-	1,200
Life and career coaching	8,000	-
	<u>51,046</u>	<u>40,008</u>
<b>Governance costs</b>		
Independent examination fees	1,052	870
Bank charges	206	122
	<u>1,258</u>	<u>992</u>
<b>Expenditure on charitable activities</b>	<u>52,304</u>	<u>41,000</u>
<b>Net income/(expenditure)</b>	<u>(407)</u>	<u>16,479</u>

**FROWDS HOUSE**

England & Wales - Charity number 1105623

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# Accounts

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Charity registration number 1105623

**FROWDS HOUSE  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 JULY 2023**

***harrisons***

**chartered accountants**

4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

# FROWDS HOUSE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mrs E J Wingate-Saul  
Miss P J Wingate-Saul  
Miss R J Wingate-Saul  
Mrs L M Sloan

**Charity number**

1105623

**Independent examiner**

Harrisons Chartered Accountants  
4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

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# FROWDS HOUSE

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Independent examiner's report	3
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Balance sheet	5
Notes to the financial statements	6 - 10
Detailed Statement of Financial Activities	11 - 12

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# FROWDS HOUSE

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 JULY 2023

---

The trustees present their annual report and financial statements for the year ended 31 July 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 charity's governing document, the Charities Act 2011 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).

#### **Objectives and activities**

The aim of Frowds House is to offer independent accommodation to people who are recovering from mental health issues, but who feel ready to live with some support in the community.

Frowds House encourages people to develop skills, make friendships and relationships and take part in local activities.

The length of stay is flexible but Tenants are encouraged to move to their own independent accommodation when they are ready.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

The performance of Frowds House is monitored by quarterly returns to the Mental Health Supported Housing Department of Wiltshire Council and covers such aspects as numbers of Tenants and length of stay. We also receive regular reviews from the same body.

Frowds House charges a rent. This is generally made up of a small personal contribution and housing benefit. Woodstock House Ltd provide the out reach support.

#### **Financial review**

The Charity made a surplus for the year of £16,479 (2022: £15,580).

The trustees aim to retain reserves at a sufficient level to cover support and governance costs and in particular the maintenance and upkeep of the building.

The unrestricted reserves at the year end totalled £472,001 (2022: £455,522) which includes designated funds relating to freehold property and repairs funds of £429,413 (2022: £418,427).

#### **Structure, governance and management**

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs E J Wingate-Saul  
Miss P J Wingate-Saul  
Miss R J Wingate-Saul  
Mrs L M Sloan

Frowds House is a Supported Housing Project for those with mental health issues. It was previously run by a Manager and a Support Worker but in 2017, the management was outsourced to Woodstock House Limited.

Woodstock House are now responsible for the care and support of the Tenants and the day to day running of the Project.

The Trust retains overall financial control and prepares the end of year accounts for the accountant.

A Trustee meets regularly with the Woodstock Team and reports to the other Trustees.

# FROWDS HOUSE

## TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 31 JULY 2023*

---

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

**Mrs E J Wingate-Saul**

Trustee

Dated: 19 April 2024

# FROWDS HOUSE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FROWDS HOUSE

---

I report to the trustees on my examination of the financial statements of Frowds House (the charity) for the year ended 31 July 2023.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Harrisons Chartered Accountants  
Independent Examiner

4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

Dated: 19 April 2024

# FROWDS HOUSE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 JULY 2023**

---

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
<b><u>Income from:</u></b>			
Charitable activities	<b>3</b>	57,451	46,068
Investment income	<b>4</b>	28	17
		<hr/>	<hr/>
<b>Total income</b>		57,479	46,085
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Charitable activities	<b>5</b>	41,000	30,505
		<hr/>	<hr/>
<b>Net income for the year/ Net movement in funds</b>		16,479	15,580
Fund balances at 1 August 2022		455,522	439,942
		<hr/>	<hr/>
<b>Fund balances at 31 July 2023</b>		472,001	455,522
		<hr/> <hr/>	<hr/> <hr/>

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

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

# FROWDS HOUSE

## BALANCE SHEET

AS AT 31 JULY 2023

---

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		377,511		377,631
<b>Current assets</b>					
Debtors	10	75		75	
Cash at bank and in hand		153,980		79,608	
		<u>154,055</u>		<u>79,683</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(59,565)</u>		<u>(1,792)</u>	
Net current assets			<u>94,490</u>		<u>77,891</u>
<b>Total assets less current liabilities</b>			<u>472,001</u>		<u>455,522</u>
<b>Income funds</b>					
Unrestricted funds	12		<u>472,001</u>		<u>455,522</u>
			<u>472,001</u>		<u>455,522</u>

The financial statements were approved by the Trustees on 19 April 2024

Mrs E J Wingate-Saul  
**Trustee**

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 JULY 2023

---

#### 1 Accounting policies

##### Charity information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Garretts Farmhouse, Martin, Fordingbridge, Hants, SP6 3LN.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for small charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. 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 a reasonable expectation that the charity has adequate resources 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.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity 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 charity 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.

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity.

#### 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	Not depreciated
Fixtures and fittings	20% straight line

It is the charity's policy to maintain its freehold property to a high standard, so that the estimated residual value will not be impaired over time. The costs of this maintenance are charged to the Statement of Financial Activities. The trustees are of the opinion that any depreciation in respect of charity's freehold property would be immaterial and consequently, no provision is made in the financial statements for such depreciation.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity 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 Financial instruments

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

### 2 Critical accounting estimates and judgements

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.

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

### 3 Charitable activities

	Unrestricted Funds 2023	Total Funds 2023	Unrestricted Funds 2022	Total Funds 2022
	£	£	£	£
Residents' contributions	8,549	8,549	5,865	5,865
Housing benefit	47,300	47,300	38,750	38,750
Capulet Road	208	208	202	202
Electricity	1,394	1,394	1,251	1,251
	<u>57,451</u>	<u>57,451</u>	<u>46,068</u>	<u>46,068</u>

### 4 Investment income

	Unrestricted funds 2023	Unrestricted funds 2022
	£	£
Interest receivable	28	17
	<u>28</u>	<u>17</u>

### 5 Charitable activities

	Charitable Expenditure 2023	Charitable Expenditure 2022
	£	£
Charitable Expenditure	40,008	29,552
Share of governance costs (see note 6)	992	953
	<u>40,008</u>	<u>29,552</u>

### 6 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Legal and professional fees	-	992	992	-	953	953
	<u>-</u>	<u>992</u>	<u>992</u>	<u>-</u>	<u>953</u>	<u>953</u>
Analysed between Charitable activities	-	992	992	-	953	953
	<u>-</u>	<u>992</u>	<u>992</u>	<u>-</u>	<u>953</u>	<u>953</u>

Governance costs includes payments to the independent examiners of £870 (2022- £834).

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2023

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#### 7 Trustees

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

During the year the charity expensed £84 (2022: £53) of reimbursable travel expenses incurred by Mrs E J Wingate-Saul on behalf of the charity.

During the year the charity expensed £97 (2022: £Nil) of reimbursable travel expenses incurred by Miss P Wingate-Saul on behalf of the charity.

During the year the charity expensed £97 (2022: £Nil) of reimbursable travel expenses incurred by Miss R J Wingate-Saul on behalf of the charity.

#### 8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

#### 9 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 August 2022	377,418	1,940	379,358
At 31 July 2023	377,418	1,940	379,358
<b>Depreciation and impairment</b>			
At 1 August 2022	-	1,727	1,727
Depreciation charged in the year	-	120	120
At 31 July 2023	-	1,847	1,847
<b>Carrying amount</b>			
At 31 July 2023	377,418	93	377,511
At 31 July 2022	377,418	213	377,631

#### 10 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Other debtors	75	75

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

### 11 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	57,548	-
Accruals and deferred income	2,017	1,792
	<u>59,565</u>	<u>1,792</u>

### 12 Unrestricted funds

These are unrestricted funds which are material to the charity's activities.

	Movement in funds				Balance at 31 July 2023 £
	Balance at 1 August 2022 £	Incoming resources £	Resources expended £	Transfers £	
Unrestricted fund	37,095	57,479	(41,000)	(10,986)	42,588
Designated fund - Freehold property	377,418	-	-	-	377,418
Designated fund - Extraordinary repair and development	41,009	-	-	10,986	51,995
	<u>455,522</u>	<u>57,479</u>	<u>(41,000)</u>	<u>-</u>	<u>472,001</u>

	Movement in funds				Balance at 31 July 2022 £
	Balance at 1 August 2021 £	Incoming resources £	Resources expended £	Transfers £	
Unrestricted fund	31,902	46,085	(30,505)	(10,387)	37,095
Designated fund - Freehold property	377,418	-	-	-	377,418
Designated fund - Extraordinary repair and development	30,622	-	-	10,387	41,009
	<u>439,942</u>	<u>46,085</u>	<u>(30,505)</u>	<u>-</u>	<u>455,522</u>

Unrestricted funds are available to be spent for any of the purposes of the charity.

The Freehold property designated fund represents the initial purchase of the freehold property.

The Extraordinary repair and development designated fund is to be used for any extraordinary repairs or developments required at the freehold property.

### 13 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**FROWDS HOUSE**  
**MANAGEMENT INFORMATION**  
**FOR THE YEAR ENDED 31 JULY 2023**

# FROWDS HOUSE

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

*FOR THE YEAR ENDED 31 JULY 2023*

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	<b>2023</b>	<b>2022</b>
	£	£
<b>Income and endowments</b>		
<b>Charitable activities</b>		
Residents' contributions	8,549	5,865
Housing benefit	47,300	38,750
Capulet Road	208	202
Electricity	1,394	1,251
	<u>57,451</u>	<u>46,068</u>
<b>Investment income</b>		
Bank interest receivable	<u>28</u>	<u>17</u>
<b>Total income</b>	<u><u>57,479</u></u>	<u><u>46,085</u></u>

# FROWDS HOUSE

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

---

	2023	2022
	£	£
<b>Expenditure on charitable activities</b>		
<b>Charitable activities</b>		
<b><i>Activities undertaken directly</i></b>		
Depreciation	120	120
Rates and water	1,644	1,488
Light and heat	5,310	11,307
Repairs and maintenance	25,412	14,126
Insurance	2,558	(25)
Cleaning	1,595	1,611
Motor and travel	278	53
Telephone	665	546
Printing, postage and stationery	635	520
Residents' entertainment	581	202
Sundry expenses	10	(396)
Legal and professional fees	1,200	-
	<u>40,008</u>	<u>29,552</u>
<b><i>Governance costs</i></b>		
Accountancy fees	870	834
Bank charges	122	119
	<u>992</u>	<u>953</u>
<b>Expenditure on charitable activities</b>	<u>41,000</u>	<u>30,505</u>
<b>Net income</b>	<u>16,479</u>	<u>15,580</u>

**FROWDS HOUSE**

England & Wales - Charity number 1105623

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# Accounts

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

***harrisons***

**chartered accountants**

4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

# FROWDS HOUSE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mrs E J Wingate-Saul  
Miss P J Wingate-Saul  
Miss R J Wingate-Saul  
Mrs L M Sloan

(Appointed 3 April 2022)

**Charity number**

1105623

**Independent examiner**

Harrisons Chartered Accountants  
4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

# FROWDS HOUSE

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# FROWDS HOUSE

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 JULY 2022

---

The trustees present their annual report and financial statements for the year ended 31 July 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 charity's [governing document], the Charities Act 2011 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).

#### **Objectives and activities**

The aim of Frowds House is to offer independent accommodation to people who are recovering from mental health issues, but who feel ready to live with some support in the community.

Frowds House encourages people to develop skills, make friendships and relationships and take part in local activities.

The length of stay is flexible but Tenants are encouraged to move to their own independent accommodation when they are ready.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

The performance of Frowds House is monitored by quarterly returns to the Mental Health Supported Housing Department of Wiltshire Council and covers such aspects as numbers of Tenants and length of stay. We also receive regular reviews from the same body.

Frowds House charges a rent. This is generally made up of a small personal contribution and housing benefit. Woodstock House Ltd provide the out reach support.

#### **Financial review**

The Charity made a surplus for the year of £15,580 (2021: £551).

The trustees aim to retain reserves at a sufficient level to cover support and governance costs and in particular the maintenance and upkeep of the building.

The unrestricted reserves at the year end totalled £455,522 (2021: £439,942) which includes designated funds relating to freehold property and repairs funds of £418,427 (£408,040).

#### **Structure, governance and management**

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs E J Wingate-Saul

Miss P J Wingate-Saul

Miss R J Wingate-Saul

Mrs L M Sloan

(Appointed 3 April 2022)

Frowds House is a Supported Housing Project for those with mental health issues. It was previously run by a Manager and a Support Worker but in 2017, the management was outsourced to Woodstock House Limited.

Woodstock House are now responsible for the care and support of the Tenants and the day to day running of the Project.

The Trust retains overall financial control and prepares the end of year accounts for the accountant.

A Trustee meets regularly with the Woodstock Team and reports to the other Trustees.

# **FROWDS HOUSE**

## **TRUSTEES' REPORT (CONTINUED)** ***FOR THE YEAR ENDED 31 JULY 2022***

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

**Mrs E J Wingate-Saul**

Trustee

Dated: 18 April 2023

# FROWDS HOUSE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FROWDS HOUSE

---

I report to the trustees on my examination of the financial statements of Frowds House (the charity) for the year ended 31 July 2022.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Harrisons Chartered Accountants  
Independent Examiner

4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

Dated: 18 April 2023

# FROWDS HOUSE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2022

---

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<b>Income from:</b>			
Charitable activities	3	46,068	59,332
Investment income	4	17	5
		<hr/>	<hr/>
<b>Total income</b>		46,085	59,337
		<hr/>	<hr/>
<b>Expenditure on:</b>			
Charitable activities	5	30,505	58,786
		<hr/>	<hr/>
<b>Net income for the year/ Net movement in funds</b>		15,580	551
Fund balances at 1 August 2021		439,942	439,391
		<hr/>	<hr/>
<b>Fund balances at 31 July 2022</b>		455,522	439,942
		<hr/> <hr/>	<hr/> <hr/>

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

All income and expenditure derive from continuing activities.

# FROWDS HOUSE

## BALANCE SHEET

AS AT 31 JULY 2022

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	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	8		377,631		377,596
<b>Current assets</b>					
Debtors	9	75		1,971	
Cash at bank and in hand		79,608		62,114	
		<u>79,683</u>		<u>64,085</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(1,792)</u>		<u>(1,739)</u>	
Net current assets			<u>77,891</u>		<u>62,346</u>
<b>Total assets less current liabilities</b>			<u>455,522</u>		<u>439,942</u>
<b>Income funds</b>					
Unrestricted funds	11		<u>455,522</u>		<u>439,942</u>
			<u>455,522</u>		<u>439,942</u>

The financial statements were approved by the Trustees on 18 April 2023

Mrs E J Wingate-Saul  
Trustee

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 JULY 2022

---

#### 1 Accounting policies

##### Charity information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Garretts Farmhouse, Martin, Fordingbridge, Hants, SP6 3LN.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for small charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. 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 a reasonable expectation that the charity has adequate resources 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.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity 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 charity 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.

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2022

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity.

#### 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	Not depreciated
Fixtures and fittings	20% straight line/33.33% straight line

It is the charity's policy to maintain its freehold property to a high standard, so that the estimated residual value will not be impaired over time. The costs of this maintenance are charged to the Statement of Financial Activities. The trustees are of the opinion that any depreciation in respect of charity's freehold property would be immaterial and consequently, no provision is made in the financial statements for such depreciation.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity 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 Financial instruments

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

### 2 Critical accounting estimates and judgements

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.

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

### 3 Charitable activities

	Unrestricted Funds 2022	Total Funds 2022 £	Unrestricted Funds 2021	Total Funds 2021 £
Residents' contributions	5,865	5,865	3,962	3,962
Housing benefit	38,750	38,750	43,961	43,961
Supporting People	-	-	9,436	9,436
Capulet Road	202	202	535	535
Electricity	1,251	1,251	1,438	1,438
	<u>46,068</u>	<u>46,068</u>	<u>59,332</u>	<u>59,332</u>

### 4 Investment income

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	17	5
	<u>17</u>	<u>5</u>

### 5 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Charitable Expenditure	29,552	57,867
Share of governance costs (see note 6)	953	919
	<u>29,552</u>	<u>57,867</u>

### 6 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Legal and professional fees	-	953	953	-	919	919
	<u>-</u>	<u>953</u>	<u>953</u>	<u>-</u>	<u>919</u>	<u>919</u>
Analysed between Charitable activities	-	953	953	-	919	919
	<u>-</u>	<u>953</u>	<u>953</u>	<u>-</u>	<u>919</u>	<u>919</u>

Governance costs includes payments to the independent examiners of £834 (2021- £816).

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2022

#### 7 Trustees

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

During the year the charity expensed £53 (2021: £53) of reimbursable travel expenses incurred by Mrs E J Wingate-Saul on behalf of the charity.

#### 8 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
<b>Cost</b>			
At 1 August 2021	377,418	1,785	379,203
Additions	-	155	155
	<u>377,418</u>	<u>1,940</u>	<u>379,358</u>
At 31 July 2022	377,418	1,940	379,358
	<u>377,418</u>	<u>1,940</u>	<u>379,358</u>
<b>Depreciation and impairment</b>			
At 1 August 2021	-	1,607	1,607
Depreciation charged in the year	-	120	120
	<u>-</u>	<u>1,727</u>	<u>1,727</u>
At 31 July 2022	-	1,727	1,727
	<u>-</u>	<u>1,727</u>	<u>1,727</u>
<b>Carrying amount</b>			
At 31 July 2022	377,418	213	377,631
	<u>377,418</u>	<u>213</u>	<u>377,631</u>
At 31 July 2021	377,418	178	377,596
	<u>377,418</u>	<u>178</u>	<u>377,596</u>

#### 9 Debtors

	2022	2021
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	75	75
Prepayments and accrued income	-	1,896
	<u>75</u>	<u>1,971</u>
	<u>75</u>	<u>1,971</u>

#### 10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	1,792	1,739
	<u>1,792</u>	<u>1,739</u>

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

### 11 Unrestricted funds

These are unrestricted funds which are material to the charity's activities made up as follows:

	Movement in funds				Balance at 31 July 2022 £
	Balance at 1 August 2021 £	Incoming resources £	Resources expended £	Transfers £	
Unrestricted fund	31,902	46,085	(30,505)	(10,387)	37,095
Designated fund - Freehold property	377,418	-	-	-	377,418
Designated fund - Extraordinary repair and development	30,622	-	-	10,387	41,009
	<u>439,942</u>	<u>46,085</u>	<u>(30,505)</u>	<u>-</u>	<u>455,522</u>

	Movement in funds				Balance at 31 July 2021 £
	Balance at 1 August 2020 £	Incoming resources £	Resources expended £	Transfers £	
Unrestricted fund	28,043	59,337	(55,478)	-	31,902
Designated fund - Freehold property	377,418	-	-	-	377,418
Designated fund - Extraordinary repair and development	33,930	-	(3,308)	-	30,622
	<u>439,391</u>	<u>59,337</u>	<u>(58,786)</u>	<u>-</u>	<u>439,942</u>

Unrestricted funds are available to be spent for any of the purposes of the charity.

The Freehold property designated fund represents the initial purchase of the freehold property.

The Extraordinary repair and development designated fund is to be used for any extraordinary repairs or developments required at the freehold property.

### 12 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

**FROWDS HOUSE**  
**MANAGEMENT INFORMATION**  
**FOR THE YEAR ENDED 31 JULY 2022**

# FROWDS HOUSE

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

*FOR THE YEAR ENDED 31 JULY 2022*

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	2022	2021
	£	£
<b>Income and endowments</b>		
<b>Charitable activities</b>		
Residents' contributions	5,865	3,962
Housing benefit	38,750	43,961
Supporting People	-	9,436
Capulet Road	202	535
Electricity	1,251	1,438
	<u>46,068</u>	<u>59,332</u>
<b>Investment income</b>		
Bank interest receivable	<u>17</u>	<u>5</u>
<b>Total income</b>	<u><u>46,085</u></u>	<u><u>59,337</u></u>

# FROWDS HOUSE

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2022

---

	2022	2021
	£	£
<b>Expenditure on charitable activities</b>		
<b>Charitable activities</b>		
<b><i>Activities undertaken directly</i></b>		
Depreciation	120	89
Rates and water	1,488	4,514
Light and heat	11,307	6,035
Repairs and maintenance	14,126	20,653
Insurance	(25)	2,025
Cleaning	1,611	1,344
Motor and travel	53	53
Telephone	546	853
Management fees	-	21,664
Printing, postage and stationery	520	370
Residents' entertainment	202	261
Sundry expenses	(396)	6
	<u>29,552</u>	<u>57,867</u>
<b><i>Governance costs</i></b>		
Accountancy fees	834	816
Bank charges	119	103
	<u>953</u>	<u>919</u>
<b>Expenditure on charitable activities</b>	<u>30,505</u>	<u>58,786</u>
<b>Net income</b>	<u>15,580</u>	<u>551</u>

**FROWDS HOUSE**

England & Wales - Charity number 1105623

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# Accounts

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**FROWDS HOUSE**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 JULY 2021**



4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

# FROWDS HOUSE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mrs E J Wingate-Saul  
Miss P J Wingate-Saul  
Miss R J Wingate-Saul

**Charity number**

1105623

**Independent examiner**

Harrisons Chartered Accountants  
4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

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# FROWDS HOUSE

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# FROWDS HOUSE

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 JULY 2021**

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The trustees present their annual report and financial statements for the year ended 31 July 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 charity's [governing document], the Charities Act 2011 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).

### **Objectives and activities**

The aim of Frowds House is to offer independent accommodation to people who are recovering from mental health issues, but who feel ready to live with some support in the community.

Frowds House encourages people to develop skills, make friendships and relationships and take part in local activities.

The length of stay is flexible but Tenants are encouraged to move to their own independent accommodation when they are ready.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

The performance of Frowds House is monitored by quarterly returns to the Mental Health Supported Housing Department of Wiltshire Council and covers such aspects as numbers of Tenants and length of stay. We also receive regular reviews from the same body.

Frowds House charges a rent. This is generally made up of a small personal contribution, housing benefit and up until March 2021, a grant from Wiltshire Council.

### **Financial review**

The Charity made a surplus for the year of £551 (2020: £1,809).

The trustees aim to retain reserves at a sufficient level to cover support and governance costs and in particular the maintenance and upkeep of the building.

The unrestricted reserves at the year end totalled £439,942 (2020: £439,391) which includes designated funds relating to freehold property and repairs funds of £408,040 (£411,438).

### **Structure, governance and management**

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs E J Wingate-Saul  
Miss P J Wingate-Saul  
Miss R J Wingate-Saul

Frowds House is a Supported Housing Project for those with mental health issues. It was previously run by a Manager and a Support Worker but in 2017, the management was outsourced to Woodstock House Limited.

Woodstock House are now responsible for the care and support of the Tenants and the day to day running of the Project.

The Trust retains overall financial control and prepares the end of year accounts for the accountant.

A Trustee meets regularly with the Woodstock Team and reports to the other Trustees.

# **FROWDS HOUSE**

## **TRUSTEES' REPORT (CONTINUED)** ***FOR THE YEAR ENDED 31 JULY 2021***

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

**Mrs E J Wingate-Saul**

Trustee

Dated: 29 April 2022

# FROWDS HOUSE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FROWDS HOUSE

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I report to the trustees on my examination of the financial statements of Frowds House (the charity) for the year ended 31 July 2021.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act;  
or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Harrisons Chartered Accountants  
Independent Examiner

4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

Dated: 29 April 2022

# FROWDS HOUSE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2021

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		Unrestricted funds	Unrestricted funds
		2021	2020
	Notes	£	£
<b><u>Income from:</u></b>			
Donations and legacies	3	-	375
Charitable activities	4	59,332	70,211
Investments	5	5	109
		<hr/>	<hr/>
<b>Total income</b>		59,337	70,695
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Charitable activities	6	58,786	68,886
		<hr/>	<hr/>
<b>Net income for the year/ Net movement in funds</b>		551	1,809
Fund balances at 1 August 2020		439,391	437,582
		<hr/>	<hr/>
<b>Fund balances at 31 July 2021</b>		439,942	439,391
		<hr/> <hr/>	<hr/> <hr/>

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

All income and expenditure derive from continuing activities.

# FROWDS HOUSE

## BALANCE SHEET

AS AT 31 JULY 2021

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	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	9		377,596		377,685
<b>Current assets</b>					
Debtors	10	1,971		3,107	
Cash at bank and in hand		62,114		60,285	
		<u>64,085</u>		<u>63,392</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(1,739)</u>		<u>(1,686)</u>	
Net current assets			62,346		61,706
<b>Total assets less current liabilities</b>			<u>439,942</u>		<u>439,391</u>
<b>Income funds</b>					
Unrestricted funds	12		439,942		439,391
			<u>439,942</u>		<u>439,391</u>

The financial statements were approved by the Trustees on 29 April 2022

Mrs E J Wingate-Saul  
Trustee

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 JULY 2021

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#### 1 Accounting policies

##### Charity information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Garretts Farmhouse, Martin, Fordingbridge, Hants, SP6 3LN.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for small charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. 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 a reasonable expectation that the charity has adequate resources 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.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity 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 charity 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.

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity.

#### 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	Not depreciated
Fixtures and fittings	20% straight line/33.33% straight line

It is the charity's policy to maintain its freehold property to a high standard, so that the estimated residual value will not be impaired over time. The costs of this maintenance are charged to the Statement of Financial Activities. The trustees are of the opinion that any depreciation in respect of charity's freehold property would be immaterial and consequently, no provision is made in the financial statements for such depreciation.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity 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 Financial instruments

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

### 2 Critical accounting estimates and judgements

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.

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

### 3 Donations and legacies

	<b>Total</b>	Unrestricted
	<b>2021</b>	funds
	<b>£</b>	2020
		<b>£</b>
Donations and gifts	-	375
	<u>          </u>	<u>          </u>

### 4 Charitable activities

	<b>Unrestricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Total</b>
	<b>Funds 2021</b>	<b>Funds 2021</b>	<b>Funds 2020</b>	<b>Funds 2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>
Residents' contributions	3,962	3,962	8,358	8,358
Housing benefit	43,961	43,961	45,303	45,303
Supporting People	9,436	9,436	14,155	14,155
Capulet Road	535	535	761	761
Electricity	1,438	1,438	1,634	1,634
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<u>59,332</u>	<u>59,332</u>	<u>70,211</u>	<u>70,211</u>

### 5 Investments

	<b>Unrestricted</b>	Unrestricted
	<b>funds</b>	funds
	<b>2021</b>	2020
	<b>£</b>	<b>£</b>
Interest receivable	5	109
	<u>          </u>	<u>          </u>

### 6 Charitable activities

	<b>Charitable</b>	<b>Charitable</b>
	<b>Expenditure</b>	<b>Expenditure</b>
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Charitable Expenditure	57,867	68,009
Share of governance costs (see note 7)	919	877
	<u>          </u>	<u>          </u>

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

### 7 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Legal and professional fees	-	919	919	-	877	877
	<u>-</u>	<u>919</u>	<u>919</u>	<u>-</u>	<u>877</u>	<u>877</u>
Analysed between Charitable activities	-	919	919	-	877	877
	<u>-</u>	<u>919</u>	<u>919</u>	<u>-</u>	<u>877</u>	<u>877</u>

Governance costs includes payments to the independent examiners of £816 (2020- £804).

### 8 Trustees

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

During the year the charity expensed £53 (2020: £104) of reimbursable travel expenses incurred by Mrs E J Wingate-Saul on behalf of the charity.

### 9 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
<b>Cost</b>			
At 1 August 2020	377,418	1,785	379,203
At 31 July 2021	<u>377,418</u>	<u>1,785</u>	<u>379,203</u>
<b>Depreciation and impairment</b>			
At 1 August 2020	-	1,518	1,518
Depreciation charged in the year	-	89	89
At 31 July 2021	<u>-</u>	<u>1,607</u>	<u>1,607</u>
<b>Carrying amount</b>			
At 31 July 2021	<u>377,418</u>	<u>178</u>	<u>377,596</u>
At 31 July 2020	<u>377,418</u>	<u>267</u>	<u>377,685</u>

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

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<b>10 Debtors</b>	<b>2021</b>	<b>2020</b>
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	75	75
Prepayments and accrued income	1,896	3,032
	<u>1,971</u>	<u>3,107</u>
	<u><u>1,971</u></u>	<u><u>3,107</u></u>
<b>11 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	£	£
Accruals and deferred income	1,739	1,686
	<u>1,739</u>	<u>1,686</u>
	<u><u>1,739</u></u>	<u><u>1,686</u></u>

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

### 12 Unrestricted funds

These are unrestricted funds which are material to the charity's activities made up as follows:

	Movement in funds			Balance at 31 July 2021 £
	Balance at 1 August 2020 £	Incoming resources £	Resources expended £	
Unrestricted fund	28,043	59,337	(55,478)	31,902
Designated fund - Freehold property	377,418	-	-	377,418
Designated fund - Extraordinary repair and development	33,930	-	(3,308)	30,622
	<u>439,391</u>	<u>59,337</u>	<u>(58,786)</u>	<u>439,942</u>

	Movement in funds			Balance at 31 July 2020 £
	Balance at 1 August 2019 £	Incoming resources £	Resources expended £	
Unrestricted fund	26,234	70,695	(68,886)	28,043
Designated fund - Freehold property	377,418	-	-	377,418
Designated fund - Extraordinary repair and development	33,930	-	-	33,930
	<u>437,582</u>	<u>70,695</u>	<u>(68,886)</u>	<u>439,391</u>

Unrestricted funds are available to be spent for any of the purposes of the charity.

The Freehold property designated fund represents the initial purchase of the freehold property.

The Extraordinary repair and development designated fund is to be used for any extraordinary repairs or developments required at the freehold property.

### 13 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

**FROWDS HOUSE**  
**MANAGEMENT INFORMATION**  
**FOR THE YEAR ENDED 31 JULY 2021**

# FROWDS HOUSE

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 JULY 2021

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	2021	2020
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	-	375
	<hr/>	<hr/>
<b>Charitable activities</b>		
Residents' contributions	3,962	8,358
Housing benefit	43,961	45,303
Supporting People	9,436	14,155
Capulet Road	535	761
Electricity	1,438	1,634
	<hr/>	<hr/>
	59,332	70,211
	<hr/>	<hr/>
<b>Investment income</b>		
Bank interest receivable	5	109
	<hr/>	<hr/>
<b>Total income</b>	<hr/>	<hr/>
	59,337	70,695
	<hr/>	<hr/>

# FROWDS HOUSE

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

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	2021	2020
	£	£
<b>Expenditure on charitable activities</b>		
<b>Charitable activities</b>		
<b><i>Activities undertaken directly</i></b>		
Depreciation	89	89
Rates and water	4,514	2,733
Light and heat	6,035	6,386
Repairs and maintenance	21,285	21,308
Insurance	2,025	2,186
Cleaning	712	547
Motor and travel	53	104
Telephone	853	1,025
Management fees	21,664	32,496
Printing, postage and stationery	370	474
Residents' entertainment	261	606
Sundry expenses	6	55
	<u>57,867</u>	<u>68,009</u>
<b>Governance costs</b>		
Accountancy fees	816	804
Bank charges	103	73
	<u>919</u>	<u>877</u>
<b>Expenditure on charitable activities</b>	<u>58,786</u>	<u>68,886</u>
<b>Net income</b>	<u>551</u>	<u>1,809</u>

**FROWDS HOUSE**

England & Wales - Charity number 1105623

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# Accounts

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**FROWDS HOUSE**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 JULY 2020**

***harrisons***  
chartered accountants

4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

# FROWDS HOUSE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mrs E J Wingate-Saul  
Miss P J Wingate-Saul  
Miss R J Wingate-Saul

**Charity number**

1105623

**Independent examiner**

Harrisons  
4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

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# FROWDS HOUSE

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# FROWDS HOUSE

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 JULY 2020**

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The trustees present their report and financial statements for the year ended 31 July 2020.

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 charity's [governing document], the Charities Act 2011 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)".

### **Objectives and activities**

The aim of Frowds House is to offer independent accommodation to people who are recovering from mental health issues, but who feel ready to live with some support in the community.

Frowds House encourages people to develop skills, make friendships and relationships and take part in local activities.

The length of stay is flexible but Tenants are encouraged to move to their own independent accommodation when they are ready.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

The performance of Frowds House is monitored by quarterly returns to the Mental Health Supported Housing Department of Wiltshire Council and covers such aspects as numbers of Tenants and length of stay. We also receive regular reviews from the same body.

Frowds House charges a rent. This is generally made up of a small personal contribution, housing benefit and a grant from Wiltshire Council.

### **Financial review**

The Charity made a surplus for the year of £1,809 (2019: surplus of £6,223).  
The unrestricted reserves at the year end totalled £439,391 (2019: £437,582).

### **Structure, governance and management**

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs E J Wingate-Saul

Miss P J Wingate-Saul

Miss R J Wingate-Saul

Frowds House is a Supported Housing Project for those with mental health issues. It was previously run by a Manager and a Support Worker but in 2017, the management was outsourced to Woodstock House Limited.

Woodstock House are now responsible for the care and support of the Tenants and the day to day running of the Project.

The Trust retains overall financial control and prepares the end of year accounts for the accountant.

A Trustee meets regularly with the Woodstock Team and reports to the other Trustees.

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

**Mrs E J Wingate-Saul**

Trustee

Dated: 30 March 2021

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# FROWDS HOUSE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FROWDS HOUSE

---

I report to the trustees on my examination of the financial statements of Frowds House (the charity) for the year ended 31 July 2020.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act;  
or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Harrisons Chartered Accountants  
Independent Examiner

4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

Dated: 30 March 2021

# FROWDS HOUSE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2020

---

	Notes	Unrestricted funds 2020 £	Unrestricted funds 2019 £
<b><u>Income and endowments from:</u></b>			
Donations and legacies	3	375	251
Charitable activities	4	70,211	65,294
Investments	5	109	103
Other income	6	-	578
<b>Total income</b>		<u>70,695</u>	<u>66,226</u>
<b><u>Expenditure on:</u></b>			
Charitable activities	7	<u>68,886</u>	<u>60,003</u>
<b>Net income for the year/ Net movement in funds</b>		1,809	6,223
Fund balances at 1 August 2019		<u>437,582</u>	<u>431,359</u>
<b>Fund balances at 31 July 2020</b>		<u><u>439,391</u></u>	<u><u>437,582</u></u>

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

All income and expenditure derive from continuing activities.

# FROWDS HOUSE

## BALANCE SHEET

AS AT 31 JULY 2020

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	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	11		377,685		377,774
<b>Current assets</b>					
Debtors	12	3,107		900	
Cash at bank and in hand		60,285		62,422	
		<u>63,392</u>		<u>63,322</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(1,686)</u>		<u>(3,514)</u>	
Net current assets			61,706		59,808
<b>Total assets less current liabilities</b>			<u>439,391</u>		<u>437,582</u>
<b>Income funds</b>					
Unrestricted funds	14		439,391		437,582
			<u>439,391</u>		<u>437,582</u>

The financial statements were approved by the Trustees on 30 March 2021

Mrs E J Wingate-Saul  
Trustee

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 JULY 2020

---

#### 1 Accounting policies

##### Charity information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Garretts Farmhouse, Martin, Fordingbridge, Hants, SP6 3LN.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. 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 a reasonable expectation that the charity has adequate resources 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.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity 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 charity 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.

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2020

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity.

#### 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	Not depreciated
Fixtures and fittings	20% straight line/33.33% straight line

It is the charity's policy to maintain its freehold property to a high standard, so that the estimated residual value will not be impaired over time. The costs of this maintenance are charged to the Statement of Financial Activities. The trustees are of the opinion that any depreciation in respect of charity's freehold property would be immaterial and consequently, no provision is made in the financial statements for such depreciation.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity 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 Financial instruments

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

### 2 Critical accounting estimates and judgements

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.

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2020

### 3 Donations and legacies

	<b>Unrestricted funds 2020 £</b>	Unrestricted funds 2019 £
Donations and gifts	375	251
	<u>375</u>	<u>251</u>

### 4 Charitable activities

	<b>Unrestricted Funds 2020 £</b>	<b>Total Funds 2020 £</b>	<b>Unrestricted Funds 2019 £</b>	<b>Total Funds 2019 £</b>
Residents' contributions	8,358	8,358	8,110	8,110
Housing benefit	45,303	45,303	40,634	40,634
Supporting People	14,155	14,155	14,518	14,518
Capulet Road	761	761	39	39
Electricity	1,634	1,634	1,993	1,993
	<u>70,211</u>	<u>70,211</u>	<u>65,294</u>	<u>65,294</u>

### 5 Investments

	<b>Unrestricted funds 2020 £</b>	Unrestricted funds 2019 £
Interest receivable	109	103
	<u>109</u>	<u>103</u>

### 6 Other income

	<b>Total 2020 £</b>	Unrestricted funds 2019 £
Other income	-	88
Other income - Capulet Road	-	490
	<u>-</u>	<u>578</u>

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2020

### 7 Charitable activities

	Charitable Expenditure 2020 £	Charitable Expenditure 2019 £
Charitable Expenditure	68,009	59,175
Share of governance costs (see note 8)	877	828
	<u>68,886</u>	<u>59,993</u>

### 8 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Accountancy fees	-	804	804	-	786	786
Bank charges	-	73	73	-	42	42
	<u>-</u>	<u>877</u>	<u>877</u>	<u>-</u>	<u>828</u>	<u>828</u>
Analysed between						
Charitable activities	<u>-</u>	<u>877</u>	<u>877</u>	<u>-</u>	<u>828</u>	<u>828</u>

Governance costs includes payments to the independent examiners of £804 (2019- £786).

### 9 Trustees

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

During the year the company expensed £104 (2019: £128) of reimbursable travel expenses incurred by Mrs E J Wingate-Saul on behalf of the charity.

### 10 Employees

There were no employees during the year.

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2020

### 11 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 August 2019	377,418	1,785	379,203
At 31 July 2020	377,418	1,785	379,203
<b>Depreciation and impairment</b>			
At 1 August 2019	-	1,429	1,429
Depreciation charged in the year	-	89	89
At 31 July 2020	-	1,518	1,518
<b>Carrying amount</b>			
At 31 July 2020	377,418	267	377,685
At 31 July 2019	377,418	356	377,774

### 12 Debtors

	2020 £	2019 £
<b>Amounts falling due within one year:</b>		
Other debtors	75	900
Prepayments and accrued income	3,032	-
	3,107	900

### 13 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	1,686	3,514

# FROWDS HOUSE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2020

#### 14 Unrestricted funds

These are unrestricted funds which are material to the charity's activities made up as follows:

	Movement in funds			Balance at 31 July 2020 £
	Balance at 1 August 2019 £	Incoming resources £	Resources expended £	
Unrestricted fund	26,234	70,695	(68,886)	28,043
Designated fund - Freehold property	377,418	-	-	377,418
Designated fund - Extraordinary repair and development	33,930	-	-	33,930
	<u>437,582</u>	<u>70,695</u>	<u>(68,886)</u>	<u>439,391</u>

	Movement in funds			Balance at 1 August 2019 £
	Balance at 1 August 2018 £	Incoming resources £	Resources expended £	
Unrestricted fund	23,123	63,114	(60,003)	26,234
Designated fund - Freehold property	377,418	-	-	377,418
Designated fund - Extraordinary repair and development	30,818	3,112	-	33,930
	<u>431,359</u>	<u>66,226</u>	<u>(60,003)</u>	<u>437,582</u>

Unrestricted funds are available to be spent for any of the purposes of the charity.

The Freehold property designated fund represents the initial purchase of the freehold property.

The Extraordinary repair and development designated fund is to be used for any extraordinary repairs or developments required at the freehold property.

#### 15 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

**FROWDS HOUSE**  
**MANAGEMENT INFORMATION**  
**FOR THE YEAR ENDED 31 JULY 2020**

# FROWDS HOUSE

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 JULY 2020

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	2020	2019
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	<u>375</u>	<u>251</u>
<b>Charitable activities</b>		
Residents' contributions	8,358	8,110
Housing benefit	45,303	40,634
Supporting People	14,155	14,518
Capulet Road	761	39
Electricity	<u>1,634</u>	<u>1,993</u>
	<u>70,211</u>	<u>65,294</u>
<b>Investment income</b>		
Bank interest receivable	<u>109</u>	<u>103</u>
<b>Other income</b>		
Other income	-	88
Other income - Capulet Road	<u>-</u>	<u>490</u>
	-	578
<b>Total income</b>	<u><u>70,695</u></u>	<u><u>66,226</u></u>

# FROWDS HOUSE

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2020

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	2020	2019
	£	£
<b>Expenditure on charitable activities</b>		
<b>Charitable activities</b>		
<b><i>Activities undertaken directly</i></b>		
Depreciation	89	89
Rates and water	2,733	2,315
Light and heat	6,386	6,397
Repairs and maintenance	21,308	12,733
Insurance	2,186	2,129
Cleaning	547	632
Motor and travel	104	128
Telephone	1,025	723
Management fees	32,496	32,568
Printing, postage and stationery	474	512
Residents' entertainment	606	686
Sundry expenses	55	263
	<u>68,009</u>	<u>59,175</u>
<b>Governance costs</b>		
Accountancy fees	804	786
Bank charges	73	42
	<u>877</u>	<u>828</u>
<b>Expenditure on charitable activities</b>	<u>68,886</u>	<u>60,003</u>
<b>Net income</b>	<u>1,809</u>	<u>6,223</u>

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