RUTLAND HOUSE COMMUNITY TRUST LIMITED

England & Wales · Charity number 1106898

Details

Other names	THE RUTLAND HOUSE COMMUNITY TRUST
Status	Registered
Legal form	Charitable company
Company number	05263509
Registered	2004-11-22
Register	View on the Charity Commission register

Contact

Address	The Uppingham Suite The King Centre Main Road Barleythorpe Oakham Rutland
Phone	01572771001
Email	info@rhctrust.co.uk
Website	www.rutlandhousecommunitytrust.co.uk

Activities

Objects: TO PROVIDE A RESIDENTIAL HOME (WILLOWBROOK) AND OTHER INDIVIDUALLY DESIGNED, QUALITY SERVICES THAT PROMOTE OPPORTUNITIES FOR THE DEVELOPMENT AND SELF-FULFILMENT OF ADULTS WITH LEARNING DISABILITIES WHO PRIMARILY ARE OR HAVE BEEN RESIDENT IN RUTLAND OR THE SURROUNDING AREA.

Activities: The Charity provides care for adults with learning disabilities through1. Residential care for ten permanent residents.2. Two Supported living schemes for five tenants sharing a house & 2 tenants sharing a house.3. Domiciliary support to various individuals.

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Classification

- **How:** Provides Services
- **What:** Disability, Accommodation/housing
- **Who:** People With Disabilities

Geography

- **Area of benefit:** LEICESTERSHIRE
- Rutland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,489,524	£1,457,743	£1,064,939	40
2024-03-31	£1,433,461	£1,311,979	£1,033,158	39
2023-03-31	£970,092	£1,015,568	£911,676	32
2022-03-31	£895,325	£866,189	£957,152	34
2021-03-31	£889,463	£890,164	£928,016	33

Trustees

Name	Role	Appointed
ANDREA LYNNETTE GORDON-KERR		
Gary Marsh		2016-04-13
Gwilym Glyn Owen		2024-03-20
JEFFREY DAVIES		
Paul James brundell		2023-01-01

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RUTLAND HOUSE COMMUNITY TRUST LIMITED

England & Wales - Charity number 1106898

Accounts

Charity registration number 1106898

Company registration number 05263509 (England and Wales)

RUTLAND HOUSE COMMUNITY TRUST LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

RUTLAND HOUSE COMMUNITY TRUST LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs A Gordon-Kerr (Chairman) Mr J Davies Mr G Marsh Mr P Brundell Mr G Owen
Charity number	1106898
Company number	05263509
Principal address	Willowbrook Willow Crescent Oakham Rutland LE15 6EH
Registered office	Willowbrook Willow Crescent Oakham Rutland LE15 6EH
Auditor	Newby Castleman LLP West Walk Building 110 Regent Road Leicester LE1 7LT
Bankers	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ Melton Mowbray Building Society Leicester Road Melton Mowbray Leicestershire LE13 0DB

RUTLAND HOUSE COMMUNITY TRUST LIMITED

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RUTLAND HOUSE COMMUNITY TRUST LIMITED

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their report together with the financial statements of the Charity for the year ended 31 March 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Accounting and Reporting by Charities: Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Objectives and activities

The objectives of the Charity as stated in the Memorandum of Articles and Association are as follows:

The object of the Trust is to provide a residential home (Willowbrook) and other individually designed quality services that promote opportunities for the development and self-fulfilment of adults with learning disabilities who primarily are or have been resident in Rutland or the surrounding area.

Rutland House Community Trust offers individually designed, quality services that promote opportunities for the development and self-fulfilment of adults with learning, physical and sensory disabilities.

The Trust is committed to the Personal Development and inclusion of all its service users through the mechanism of using a "Person Centred Planning" process to ensure that their needs, aspirations and potential are developed to the highest possible level.

We believe that everyone should be supported in expanding their personal and social activities, as they desire, including the opportunity to experience new and challenging situations. All service users are enabled to undertake group supported holiday activities.

Where applicable full professional risk assessments are carried out.

Rutland House Community Trust achieves its objectives by offering care and support for adults with learning, physical and sensory disabilities in the following areas:

- Residential care at Willowbrook for ten permanent residents.
- Supported Living for six tenants at Waterside and two at Brooke House.
- Domiciliary Care in the client's own home within the community.

The Trustees have considered the strategic direction of the Trust's activities and have set their priorities and key areas as follows:

- Ensuring that the current operations are maintained to the highest possible standard.
- Redevelopment of Willowbrook to bring it up to more current expectations.
- Expanding service user's access to social, educational, employment and day opportunities.
- Expansion of Supported Living activities & Domiciliary care as opportunities arise and dependent on staff availability.
- Provision of support and care in the community for elderly, physically and/or sensory impaired people if the Trustees are satisfied that this is achievable and in the best interest of the Trust.

Public Benefit

The Trustees confirm that they have complied with the guidance issued by the Charity Commission on public benefit in deciding what activities they should undertake and reviewing the plans for the future.

Achievements and performance

Occupancy rates for the year were as follows;
Willowbrook 80.0% (2024: 99.0%)
Waterside 100% (2024: 100%)
Brooke House 50% (2024: 50%)

The Trust has now established a model of funding for our supported living & residential services with the Local Authority.

The Trust's services are subject to review by the Care Quality Commission and Willowbrook maintains the overall rating from CQC of GOOD. The Supported Living Service maintains the overall rating from CQC of GOOD.

Capacity at Waterside has been increased by one and now provides support for six service users.

Willowbrook had an inspection from the Community Infection Prevention and Control Service, a score of 99% was awarded.

The Registered Managers for Willowbrook and Waterside remain in post.

Willowbrook was shortlisted for the HSJ Digital Awards 2024 for their contribution to the LLR Connected Care Programme, and received a Commendation for the project.

The Trust's Operations Manager completed the Senior Leader Level 7 qualification with a Distinction.

Financial review

The Trustees, who are also directors of the charity for purposes of the Companies Act, have adopted the provisions of the Charities SORP (FRS 102) in preparing the annual report and financial statements.

The results for the year ended 31st March 2025 are shown in the Statement of Financial Activities on page 10 and the position of the charity as at 31st March 2025 is shown on the Balance Sheet on page 11.

Despite reduced occupancy levels during the year, the ever increasing care needs of our service users resulted in a small increase in income of just under 4%. A high increase of 9.8% to the National Minimum Wage pushed up our staff pay rates commensurately and staff costs rose by 13.5%. As a result, our total expenditure rose by 11.1% leaving a modest surplus for the year.

Risk Management

The Trustees have considered various areas where the Trust and its operations could be vulnerable as follows:

- Supported Living Services: Direct Payments are now common place in supporting living allowing Service Users to choose who provides their support. Whilst this is preferable to tendering the Local Authority to supply services there is always the risk that a service user may choose a different provider.

- Infection control: The Trust's operating procedures continue to take account of the risks posed by COVID-19 and other infections. Members of staff are asked to stay away from work if they have symptoms. Service users with symptoms are supported to stay home.

- Recruitment: due to the rural environment of our catchment area, there is considered to be some small risk in maintaining full staffing requirements. Any shortfall in this area is met by externally provided agency workers.

- Funding Models: where there is not an identifiable funding model in place for our residential service, this leaves the service vulnerable if it loses a “high funded” service user. The Trust has agreed a fair cost funding formula with the Local Authority to establish appropriate funding levels.

- Budget 2024 changes not fully funded: The increases to National Minimum Wage and Employers’ National Insurance Contributions that were announced at the end of October 2024 will mean an increase in costs to the Trust of over £100,000 pa. There is a risk that the local authorities and health authorities responsible for funding the care we provide to our service users will not agree to pay the extra cost that has been imposed on us, as was the case this year.

In view of the above, the Board of Trustees continue to closely monitor operations to ensure the ongoing viability of the Trust and that all decisions made are in the best interest of service users and staff.

Reserves Policy

Financial Objectives
Operating Cash Reserves - As stated above the Trust must ensure the future sustainability of its operations and will maintain Cash Reserves at a minimum of 3 month’s value of Operating Expenditure.

Operating Cash Reserves are defined as:
Net Current Assets (excluding capital assets and restricted creditors)
Less Total Cash Balances held as Restricted Funds, defined above.

This policy shall be subject to confirmation at Annual General Meetings of the Trust and may be amended as determined at any General Meeting of the Trust.

Unrestricted Reserves
Unrestricted Reserves excluding Designated Funds stand at £711,717 of which cash and net current assets represent £421,201. This latter figure will sustain operations in a “nil income environment” for approximately three and a half months based on costs incurred in the year ended 31 March 2025, against the Reserves Policy of three months for the forthcoming year.

Restricted Funds
Restricted reserves stand at £25,689 all of which is represented by cash and net current assets.

Plans for the future

The Trust aims to continue its commitment to staff development.

The Trust has submitted plans for the development of the Willowbrook building.

The Trust aims to hold another fun run and other fund raising activities.

The Trust will explore provision of respite services.

The Trust will look at the provision of all care sector activities in the area and consider the viability of expansion into new services in the future.

The Trust will look at splitting Brooke House into two separate units.

Structure, governance and management

Rutland House Community Trust Limited is registered as a Charity with the Charity Commission. It is constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The Trustees who have held office since 1 April 2024 were:
Mrs A Gordon-Kerr (Chair)
Mr P J Brundell (Treasurer)
Mr J Davies
Mr G Marsh
Mr G Owen
Mr J Husbands (appointed 10 June 2024, resigned 16 September 2024)

The Trustees are the Directors of the company and are appointed in accordance with the Articles of Association and retire by rotation.
If a new Trustee position becomes available, the board approaches those individuals who they identify as having particular skill sets which would benefit the Charity. The board subsequently makes an informed decision on the new appointment based on the candidates knowledge, skills and experience.

A Trustee appointment cannot be confirmed until satisfactory checks have been made with the “Disclosure & Barring Service” and receipt of appropriate references.

The induction process is conducted under the guidance of the Chairman as follows:

- Discussions with the Chairman and Treasurer to cover the detailed structure and operation of the Trust’s legal and financial operations and reporting requirements.

- A clear understanding must be achieved regarding the Charity Commission current requirements and the responsibilities of Charity Trustees.

- Meetings with the Operations Manager and managers to ensure a full understanding of the Trust’s operations and regulatory requirements (CQC Essential Standards etc).

- New Trustees must appraise themselves with the Trust’s Policy and Procedure Manual.

As part of the induction new Trustees will accompany other Trustees at least twice to carry out the monthly “Owners’ Inspection” of Willowbrook as required under Care Standards. All Trustees share this responsibility equally.

Organisational Structure
The Trustees are the Board of Directors and exercise all the powers of the Trust in accordance with the Articles of Association. It meets at least four times a year. To ensure best practice throughout the organisation, sub-committees control and manage all of its activities which are chaired by a Trustee and contain at least another Trustees.

The work, findings and recommendations of all sub-committees are reported to the Board by its Trustee chair and where necessary formal approval gained.

The sub-committees are:

- The Management Committee which is chaired by the Chairman of the Trust and meets every month.

- Other sub-committees established as necessary and which cover:

- Client Referrals - when vacancies exist and further consideration is given to applicants from new residents.

- Disciplinary Matters - when the need arises.

Under the requirements for the Care Quality Commission of Social Care Inspection, the Trustees are responsible for completing a monthly inspection at one of its sites under the Residential Care Standards. In addition, the Operations Manager carries out sporadic checks at Willowbrook and Waterside as part of the Trust's in house quality assurance procedure.

To facilitate effective management, Trustees control day-to-day operations. The Management Committee meets each month to review operations and receive reports from managers. Other meetings are held as follows:

- The Staff Management Meeting chaired by the Operations Manager, which meets each week.
- The managers and senior care officers have monthly "senior" meetings, which are chaired by the Operations Manager.
- Managers of the Trust's two services have monthly team meetings with all staff and report to the Staff Management Meeting.
- Training/Diploma meetings are held quarterly, these are chaired by the Operations Manager and attended by assessors to discuss the needs and progress of staff undertaking qualifications.

The remuneration of key management is approved by the Chair of Trustees and is set against established pay scales, benchmarked in comparison with similar sized charities.

The Board of Trustees continuously monitors the status of the Trust's operations at its meetings and from information considered by the Management Committee, to ensure that the Trust will continue to function to a high standard for the foreseeable future.

Equal Opportunities

Rutland House Community Trust is committed to the principle of equal opportunities in employment. We promote equal opportunity through the application of personnel policies that ensure that individuals receive treatment that is fair, equitable and consistent with their aptitudes, potentials, skills and abilities. As such RHCT recognises its responsibilities under the equal opportunities legislation and will not discriminate on grounds of gender, marital status, race, ethnic origin, nationality, religion, sexuality, age, political opinion, affiliation, disability or mental health.

Members of RHCT and staff involved in recruitment, promotion and management will receive training as appropriate in the application of the equal opportunities policy and be made aware of the effects of possible prejudice and cultural bias. Therefore the interview and selection process is fair and relevant. Vacancies will be advertised as widely as possible to ensure that all sections of the community have an opportunity of making an application.

We aim to ensure that no service user, job applicant, staff member, volunteer, organisation or individual to whom we provide services will be discriminated against by us on any grounds whatsoever.

We aim to foster awareness of the prejudices of all who work for and with the Trust and commit ourselves to taking positive action to affect the removal of these prejudices.

When considering potential service users, selection will be made on the basis of ability of the service to meet the needs of the potential service user according to their disability and not on the grounds of race, nationality, ethnic or national origin or religion.

Service users are entitled to equal opportunities within society and so will be supported by staff to have full opportunity to use community facilities: have their religious and cultural needs respected and met and to be treated with dignity and respect at all times. Service users are entitled to equal opportunities regardless of their disability and to live in an enabling environment. They will be given the opportunity to participate in appropriate learning experiences and will be encouraged to advocate for themselves wherever possible.

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Rutland House Community Trust Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP 2015 (FRS 102);

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and

- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Mrs A Gordon-Kerr (Chair) Dated: 26 November 2025
Trustee

RUTLAND HOUSE COMMUNITY TRUST LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF RUTLAND HOUSE COMMUNITY TRUST LIMITED

Opinion

We have audited the financial statements of Rutland House Community Trust Limited (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including it's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees' report. Our opinion on the financial statements does not cover the other information and, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Extent to which the audit was considered capable of detecting irregularities

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. However, responsibility for the prevention and detection of fraud ultimately rests with both those charged with governance and management of the charitable company.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- obtaining an understanding of the legal and regulatory framework applicable to the charitable company by considering the nature of the industry in which the charitable company operates and enquiring of management; and
- identifying the key laws and regulations considered to have a direct impact on the financial statements including the UK Companies Act 2006, UK Charities Act 2011, UK Generally Accepted Accounting Practice and UK tax legislation. Other regulations identified which were not considered to have a direct impact on the financial statements but which were considered central to the ability of the charitable company to operate were Care Quality Commission Regulations; and
- assessing how the charitable company is complying with the applicable legal and regulatory framework by making further enquiries of management and observing the company's control environment regarding compliance with regulations and fraud prevention; and

- assessing the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur, by considering the effectiveness of the charitable company's accounting systems and controls and how these were monitored by management. Where the risk of material misstatement was considered to be higher in certain areas, further audit procedures were designed to address this increased risk; and
- discussing amongst the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud.

Audit response to risks of irregularities identified

Our procedures to respond to risks identified included the following:

- performing audit work over revenue recognition including analytical procedures and substantive tests of detail of a sample of revenue transactions; and
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations; and
- enquiry of charitable company staff responsible for compliance to identify any instances of non-compliance with laws and regulations; and
- enquiry of management, those charged with governance and other relevant parties around actual and potential litigation claims; and
- reviewing minutes of meetings of those charged with governance; and
- performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias; and
- communicating identified laws and regulations and potential fraud risks to all engagement team members and assessing whether there are any indications of fraud or non-compliance with laws and regulations throughout the audit.

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

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

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Newby Castleman LLP
Chartered Accountants
Statutory Auditor
West Walk Building
110 Regent Road
Leicester
LE1 7LT

28 November 2025

Newby Castleman LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

RUTLAND HOUSE COMMUNITY TRUST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2025 £	Total 2024 £
Income from						
Donations and legacies	**3**	5,664	-	-	5,664	4,554
Charitable activities	**4**	1,469,009	-	-	1,469,009	1,416,666
Investments	**5**	14,851	-	-	14,851	12,241
Total		1,489,524	-	-	1,489,524	1,433,461
Expenditure on						
Charitable activities	**6**	1,451,618	6,125	-	1,457,743	1,309,395
Other	**9**	-	-	-	-	2,584
Total		1,451,618	6,125	-	1,457,743	1,311,979
Net movement in funds		37,906	(6,125)	-	31,781	121,482
Reconciliation of funds						
Total funds brought forward		673,811	333,658	25,689	1,033,158	911,676
Total funds carried forward		711,717	327,533	25,689	1,064,939	1,033,158

All income and expenditure derive from continuing activities.

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

RUTLAND HOUSE COMMUNITY TRUST LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**12**		437,135		464,929
Current assets					
Debtors	**13**	122,058		96,951	
Cash at bank and in hand		651,215		616,322	
		773,273		713,273	
Creditors: amounts falling due within one year	**14**	(145,469)		(145,044)	
Net current assets			627,804		568,229
Total assets less current liabilities			1,064,939		1,033,158
Total funds of the charity					
Restricted funds	**16**		25,689		25,689
Designated funds	**17**		327,533		333,658
Unrestricted funds	**18**		711,717		673,811
Total charity funds			1,064,939		1,033,158

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

For the year ended 31 March 2025 the company was entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006 relating to small companies, but as this is a charity, it is subject to an audit under section 144 of the Charities Act 2011.

Directors responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised by the board of trustees on 26 November 2025 and are signed on its behalf by:

Mrs A Gordon-Kerr (Chairman)
Trustee

The notes on pages 13 - 22 form part of these financial statements.

Company Registration No. 05263509

RUTLAND HOUSE COMMUNITY TRUST LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Cash flows from operating activities					
Cash generated from operations	**24**		24,126		189,058
Investing activities					
Purchase of tangible fixed assets		(4,084)		(20,999)	
Proceeds on disposal of tangible fixed assets		-		36	
Interest received		14,851		12,241	
Net cash generated from/(used in) investing activities			10,767		(8,722)
Net increase in cash and cash equivalents			34,893		180,336
Cash and cash equivalents at beginning of year			616,322		435,986
Cash and cash equivalents at end of year			651,215		616,322

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Rutland House Community Trust Limited ("the charity") is a private company limited by guarantee incorporated in England and Wales. The address of the registered office and place of business is given in the legal and administrative information page of these financial statements.

The members of the company include the trustees named within the legal and administrative information. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

1.1 Basis of preparation

The charitable company is a public benefit entity as defined by FRS 102. These financial statements have been prepared in accordance with The Financial Reporting Standard applicable in the UK and Republic of Ireland (“FRS 102”), Accounting and Reporting by Charities: the Statement of Recommended Practice for charities applying FRS 102 (2019), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. 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. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company 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 unless the funds have been designated for other purposes.

Designated funds are unrestricted funds of the charity that the trustees have decided at their discretion to set aside for specific purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1 Accounting policies **(Continued)**

1.4 Income recognition

Income is recognised when the charitable company 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.

Income from charitable activities primarily include:

- care fees received under contract and fees where entitlement to the funding is subject to specific performance conditions. Fees are recognised as earned when the related services are provided.
- rental income is received from letting a property to further the charities activities. This is recognised on an accruals basis.

Investment income is earned through holding assets for investment purposes. It comprises bank interest and is recognised on an accruals basis.

1.5 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Expenditure is recognised when there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably. It is recognised under the principal heading of expenditure on charitable activities which includes costs incurred by the charity in the delivery of its activities and services for its users.

1.6 Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Support costs are allocated to expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 8.

1.7 Tangible fixed assets

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

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

Leasehold property	1% per annum of cost
Fixtures, fittings & equipment	20% per annum of cost
Motor vehicles	10% per annum of cost

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.9 Financial instruments

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

Debtors and creditors with no stated interest rate and receivable or payable within one year are measured at transaction price. Any losses arising from impairment are recognised in the Statement of Financial Activities ("SOFA").

1 Accounting policies **(Continued)**

1.10 Taxation

Rutland House Community Trust Limited is a registered charity and no taxation provision is required as its income from charitable activities falls within the various exemptions available to registered charities.

1.11 Employee benefits

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

1.12 Retirement benefits

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

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to the SOFA on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

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

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

The trustees do not consider there to be any key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

3 Income from donations and legacies

	Unrestricted funds 2025	**Restricted funds 2025**	**Total 2025**	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	**£**	**£**	£	£	£
Donations	5,664	-	5,664	4,554	-	4,554

4 Income from charitable activities

	Unrestricted funds 2025	Total 2025	Unrestricted funds 2024	Total 2024
	£	£	£	£
Care fees	1,432,655	1,432,655	1,390,828	1,390,828
Transport income	18,809	18,809	17,238	17,238
Rental income	17,545	17,545	8,600	8,600
	1,469,009	1,469,009	1,416,666	1,416,666

5 Income from investments

	Unrestricted funds 2025	Total 2025	Unrestricted funds 2024	Total 2024
	£	£	£	£
Interest receivable	14,851	14,851	12,241	12,241

6 Expenditure on charitable activities

	Activities undertaken directly Note 7	Support costs Note 8	Total 2025	Total 2024
	£	£	£	£
Care costs	1,325,294	114,432	1,439,726	1,290,821
Transport costs	18,017	-	18,017	18,574
	1,343,311	114,432	1,457,743	1,309,395
Unrestricted funds			1,457,743	1,309,395
Restricted funds			-	-
			1,457,743	1,309,395

7 Expenditure on activities undertaken directly

	Care Costs	Transport Costs	Total 2025	Total 2024
	£	£	£	£
Staff costs	1,218,600	-	1,218,600	1,073,626
Depreciation	27,234	4,644	31,878	31,674
Direct care costs	69,442	-	69,442	73,189
Direct transport costs	-	13,373	13,373	11,999
Insurance	10,018	-	10,018	9,246
	1,325,294	18,017	1,343,311	1,199,734

8 Expenditure on support costs

	2025	2024
	£	£
Staff costs	11,722	10,606
Rent	18,142	17,903
Rates	2,548	2,428
Insurance	6,679	6,164
Light, heat and water	33,081	32,268
Repairs and maintenance	16,336	14,824
Office costs	16,813	16,147
Charges and fees	122	94
Audit fees	8,976	9,214
Other costs	13	13
	114,432	109,661
Analysed between		
Charitable activities	114,432	109,661

Support costs have been allocated to activities on a relevant basis to the nature of the underlying costs in proportion to resources used. Support costs include governance costs totalling £20,711 (2024: £19,834).

9 Other expenditure

	Unrestricted funds 2025	Total 2025	Unrestricted funds 2024	Total 2024
	£	£	£	£
Net loss on disposal of tangible fixed assets	-	-	2,584	2,584

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Employees	40	39

Employment costs	2025 £	2024 £
Wages and salaries	1,119,634	995,652
Social security costs	89,964	72,913
Other pension costs	20,724	15,667
	1,230,322	1,084,232

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

12 Tangible fixed assets

	Leasehold property	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	473,182	175,008	65,748	713,938
Additions	2,278	1,806	-	4,084
At 31 March 2025	475,460	176,814	65,748	718,022
Depreciation and impairment				
At 1 April 2024	105,783	108,172	35,054	249,009
Depreciation charged in the year	4,760	22,474	4,644	31,878
At 31 March 2025	110,543	130,646	39,698	280,887
Carrying amount				
At 31 March 2025	364,917	46,168	26,050	437,135
At 31 March 2024	367,399	66,836	30,694	464,929

13 Debtors

Amounts falling due within one year	2025 £	2024 £
Trade debtors	94,686	63,661
Other debtors	1,915	1,915
Prepayments and accrued income	25,457	31,375
	122,058	96,951

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	17,542	15,911
Trade creditors	50,799	49,503
Accruals	77,128	79,630
	145,469	145,044

15 Retirement benefit schemes

Defined contribution schemes

The charitable company operates a defined contribution pension scheme for all qualifying employees.

The charge to the SOFA in respect of defined contribution schemes was £20,724 (2024 - £15,667). This expenditure has been allocated to support costs and unrestricted general funds.

16 Restricted funds

The funds of the charity include restricted funds held for specific purposes:

	At 1 April 2024 £	At 31 March 2025 £
Future Development	25,689	25,689

Previous year:	At 1 April 2023 £	At 31 March 2024 £
Future Development	25,689	25,689

The Future Development fund represents cash which has been received for the future development of the charity.

17 Unrestricted funds - designated funds

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

	At 1 April 2024 £	Resources expended £	At 31 March 2025 £
Building	122,050	(1,481)	120,569
New Build	176,740	-	176,740
Transport	34,868	(4,644)	30,224
	333,658	(6,125)	327,533

Previous year:	At 1 April 2023 £	Resources expended £	At 31 March 2024 £
Building	123,531	(1,481)	122,050
New Build	176,740	-	176,740
Transport	39,512	(4,644)	34,868
	339,783	(6,125)	333,658

The Building fund represents the net book value of certain assets which have been designated by the trustees for general building purposes.

The New Build fund represents cash designated by the trustees for the redevelopment and refurbishment of the existing buildings.

The Transport fund comprise cash, and the net book value of motor vehicles, designated by the trustees to provide transport assistance to users.

18 Unrestricted funds

The unrestricted funds of the charity include general funds.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	673,811	1,489,524	(1,451,618)	711,717

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	546,204	1,433,461	(1,305,854)	673,811

19 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Resticted funds 2025 £	Total 2025 £
Fund balances at 31 March 2025 are represented by:				
Tangible assets	290,516	146,619	-	437,135
Current assets/(liabilities)	421,201	180,914	25,689	627,804
	711,717	327,533	25,689	1,064,939

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Resticted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:				
Tangible assets	312,185	152,744	-	464,929
Current assets/(liabilities)	361,626	180,914	25,689	568,229
	673,811	333,658	25,689	1,033,158

20 Controlling party

Rutland House Community Trust Limited is a company limited by guarantee and not having share capital; it is incorporated under the Companies Act and governed by the Memorandum and Articles of Association of the charity. The trustees of the charity are elected members and act as directors of the charity who are deemed to be the controlling party of the charity.

21 Operating lease commitments

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

	2025 £	2024 £
Within one year	11,945	11,945
Between two and five years	11,334	17,625
In over five years	115,168	117,056
	138,447	146,626

Lease payments totalling £25,250 (2024 - £22,702) have been recognised as an expense during the year.

22 Analysis of changes in net funds

During the year the charitable company had no borrowings or obligations under finance leases. The changes in net funds of the charity therefore solely comprise of cash and cash equivalents.

23 Related party transactions

Remuneration of key management personnel
The remuneration of key management personnel is as follows.

	2025	2024
	£	£
Aggregate compensation	135,076	133,226

24 Cash generated from operations

	2025	2024
	£	£
Surplus for the year	31,781	121,482
Adjustments for:		
Investment income recognised in statement of financial activities	(14,851)	(12,241)
(Gain)/loss on disposal of tangible fixed assets	-	2,584
Depreciation and impairment of tangible fixed assets	31,878	31,674
Movements in working capital:		
(Increase) in debtors	(25,107)	(41,533)
Increase in creditors	425	87,092
Cash generated from operations	24,126	189,058

RUTLAND HOUSE COMMUNITY TRUST LIMITED

England & Wales - Charity number 1106898

Accounts

Charity registration number 1106898

Company registration number 05263509 (England and Wales)

RUTLAND HOUSE COMMUNITY TRUST LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

RUTLAND HOUSE COMMUNITY TRUST LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs A Gordon-Kerr (Chairman) Mr J Davies Mr G Marsh Mr P Brundell Mr G Owen	 (Appointed 20 March 2024)
Charity number	1106898	
Company number	05263509	
Principal address	Willowbrook Willow Crescent Oakham Rutland LE15 6EH	
Registered office	Willowbrook Willow Crescent Oakham Rutland LE15 6EH	
Auditor	Newby Castleman LLP West Walk Building 110 Regent Road Leicester LE1 7LT	
Bankers	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ Melton Mowbray Building Society Leicester Road Melton Mowbray Leicestershire LE13 0DB	

RUTLAND HOUSE COMMUNITY TRUST LIMITED

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RUTLAND HOUSE COMMUNITY TRUST LIMITED

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their report together with the financial statements of the Charity for the year ended 31 March 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Accounting and Reporting by Charities: Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Objectives and activities
The objectives of the Charity as stated in the Memorandum of Articles and Association are as follows:

The object of the Trust is to provide a residential home (Willowbrook) and other individually designed quality services that promote opportunities for the development and self-fulfilment of adults with learning disabilities who primarily are or have been resident in Rutland or the surrounding area.

Rutland House Community Trust offers individually designed, quality services that promote opportunities for the development and self-fulfilment of adults with learning, physical and sensory disabilities.

The Trust is committed to the Personal Development and inclusion of all its service users through the mechanism of using a "Person Centred Planning" process to ensure that their needs, aspirations and potential are developed to the highest possible level.

We believe that everyone should be supported in expanding their personal and social activities, as they desire, including the opportunity to experience new and challenging situations. All service users are enabled to undertake group supported holiday activities.

Where applicable full professional risk assessments are carried out.

Rutland House Community Trust achieves its objectives by offering care and support for adults with learning, physical and sensory disabilities in the following areas:

- Residential care at Willowbrook for ten permanent residents.
- Supported Living for five tenants at Waterside and two at Brooke House.
- Domiciliary Care in the client's own home within the community.

The Trustees have considered the strategic direction of the Trust's activities and have set their priorities and key areas as follows:

- Ensuring that the current operations are maintained to the highest possible standard.
- Redevelopment of Willowbrook to bring it up to more current expectations.
- Expanding service user's access to social, educational, employment and day opportunities.
- Expansion of Supported Living activities & Domiciliary care as opportunities arise and dependent on staff availability.
- Provision of support and care in the community for elderly, physically and/or sensory impaired people if the Trustees are satisfied that this is achievable and in the best interest of the Trust.

Public Benefit
The Trustees confirm that they have complied with the guidance issued by the Charity Commission on public benefit in deciding what activities they should undertake and reviewing the plans for the future.

Achievements and performance

Occupancy rates for the year were as follows;
Willowbrook 99.0% (2023: 85.6%)
Waterside 100% (2023: 100%)
Brooke House 50% (2023: 50%)

The Trust's services are subject to review by the Care Quality Commission, we have not had an inspection to either service in this year so both services remain rated as GOOD.

The Registered Managers for Willowbrook and Waterside remain in post.

The Trust has now established a model of funding for our supported living & residential services with the Local Authority.

Our residential service achieved a score of 98% from the LA's Infection Prevention & Control Audit.

We have successfully supported a service user from being on palliative care in hospital to return home with an individualised care package.

We supported 7 of our service users to go on holiday to Turkey where they undertook mud baths, a jeep safari & got to swim with dolphins.

We have held some successful community events including Bingo nights & a fun run.

Financial review

The Trustees, who are also directors of the charity for purposes of the Companies Act, have adopted the provisions of the Charities SORP (FRS 102) in preparing the annual report and financial statements.

The results for the year ended 31st March 2024 are shown in the Statement of Financial Activities on page 11 and the position of the charity as at 31st March 2024 is shown on the Balance Sheet on page 12.

The high occupancy levels through the year coupled with some sizeable increases in the ever-changing care needs of our service users resulted in an increase in the Trust's income for the year of 48%. Since the year end occupancy levels have reduced, and we have been operating at a small deficit for the period since the year end.

Risk Management

The Trustees have considered various areas where the Trust and its operations could be vulnerable as follows:

- Supported Living Services: Direct Payments are now common place in supporting living allowing Service Users to choose who provide their support. Whilst this is preferable to tendering the Local Authority to supply services there is always the risk that a service user may choose a different provider.

- Coronavirus: The Trust's operating procedures continue to take account of the risks posed by COVID-19. Members of staff are asked to stay away from work if they have symptoms. Service users with symptoms are supported to stay home.

- Recruitment: due to the rural environment of our catchment area, there is considered to be some small risk in maintaining full staffing requirements. Any shortfall in this area is met by externally provided agency workers.

- Funding Models: there is not an identifiable funding model in place for our residential service, this leaves the service vulnerable if it loses a “high funded” service user. The Trust has agreed a fair cost funding formula with the Local Authority to establish appropriate funding levels.

- Budget 2024 changes: The increases to National Minimum Wage and Employers’ National Insurance Contributions that were announced at the end of October 2024 will mean an increase in costs to the Trust of over £100,000 pa. There is a risk that the local authorities and health authorities responsible for funding the care we provide to our service users will not agree to pay the extra cost that has been imposed on us.

In view of the above, the Board of Trustees continue to closely monitor operations to ensure the ongoing viability of the Trust and that all decisions made are in the best interest of service users and staff.

Reserves Policy

Financial Objectives
Operating Cash Reserves - As stated above the Trust must ensure the future sustainability of its operations and will maintain Cash Reserves at a minimum of 3 month’s value of Operating Expenditure.

Operating Cash Reserves are defined as:
Net Current Assets (excluding capital assets and restricted creditors)
Less Total Cash Balances held as Restricted Funds, defined above.

This policy shall be subject to confirmation at Annual General Meetings of the Trust and may be amended as determined at any General Meeting of the Trust.

Unrestricted Reserves
Unrestricted Reserves excluding Designated Funds stand at £673,811 of which cash and net current assets represent £361,626. This latter figure will sustain operations in a “nil income environment” for approximately three and a half months based on costs incurred in the year ended 31 March 2024, against the Reserves Policy of three months for the forthcoming year.

Restricted Funds
Restricted reserves stand at £25,689 all of which is represented by cash and net current assets.

Plans for the future
The Trust aims to continue its commitment to staff development.

The Trust is increasing capacity at its Waterside building whilst having regard to the care needs of its existing service users.

The Trust is also aiming to expand its provision of domiciliary care.

The Trust aims to hold another fun run and other fund-raising activities.

The Trust continues to look at the provision of all care sector activities in the area and consider the viability of expansion into new services for the future.

The Trust will look at splitting Brook House into two separate units.

Structure, governance and management
Rutland House Community Trust Limited is registered as a Charity with the Charity Commission. It is constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The Trustees who have held office since 1 April 2023 were:

Mrs A Gordon-Kerr (Chair)	
Mr C Riley (Vice Chair)	(resigned 13 December 2023)
Mr P J Brundell (Treasurer)	
Mr J Davies	
Mr G Marsh	
Mr G Owen	(appointed 20 March 2024)

The Trustees are the Directors of the company and are appointed in accordance with the Articles of Association and retire by rotation.
If a new Trustee position becomes available, the board approaches those individuals who they identify as having particular skill sets which would benefit the Charity. The board subsequently makes an informed decision on the new appointment based on the candidates knowledge, skills and experience.

A Trustee appointment cannot be confirmed until satisfactory checks have been made with the “Disclosure & Barring Service” and receipt of appropriate references.

The induction process is conducted under the guidance of the Chairman as follows:

- Discussions with the Chairman and Treasurer to cover the detailed structure and operation of the Trust’s legal and financial operations and reporting requirements.

- A clear understanding must be achieved regarding the Charity Commission current requirements and the responsibilities of Charity Trustees.

- Meetings with the Operations Manager and managers to ensure a full understanding of the Trust’s operations and regulatory requirements (CQC Essential Standards etc).

- New Trustees must appraise themselves with the Trust’s Policy and Procedure Manual.

As part of the induction new Trustees will accompany other Trustees at least twice to carry out the monthly “Owners’ Inspection” of Willowbrook as required under Care Standards. All Trustees share this responsibility equally.

Organisational Structure
The Trustees are the Board of Directors and exercise all the powers of the Trust in accordance with the Articles of Association. It meets at least four times a year. To ensure best practice throughout the organisation, sub-committees control and manage all of its activities which are chaired by a Trustee and contain at least another Trustees.

The work, findings and recommendations of all sub-committees are reported to the Board by its Trustee chair and where necessary formal approval gained.

The sub-committees are:

- The Management Committee which is chaired by the Chairman of the Trust and meets every month.

- Other sub-committees established as necessary and which cover:

    - Client Referrals - when vacancies exist and further consideration is given to applicants from new residents.

    - Disciplinary Matters - when the need arises.

Under the requirements for the Care Quality Commission of Social Care Inspection, the Trustees are responsible for completing a monthly inspection at one of its sites under the Residential Care Standards. In addition, the Operations Manager carries out sporadic checks at Willowbrook and Waterside as part of the Trust's in house quality assurance procedure.

To facilitate effective management, Trustees control day-to-day operations. The Management Committee meets each month to review operations and receive reports from managers. Other meetings are held as follows:

- The Staff Management Meeting chaired by the Operations Manager, which meets each week.
- The managers and senior care officers have monthly "senior" meetings, which are chaired by the Operations Manager.
- Managers of the Trust's two services have monthly team meetings with all staff and report to the Staff Management Meeting.
- Training/Diploma meetings are held quarterly, these are chaired by the Operations Manager and attended by assessors to discuss the needs and progress of staff undertaking qualifications.

The remuneration of key management is approved by the Chair of Trustees and is set against established pay scales, benchmarked in comparison with similar sized charities.

The Board of Trustees continuously monitors the status of the Trust's operations at its meetings and from information considered by the Management Committee, to ensure that the Trust will continue to function to a high standard for the foreseeable future.

Equal Opportunities

Rutland House Community Trust is committed to the principle of equal opportunities in employment. We promote equal opportunity through the application of personnel policies that ensure that individuals receive treatment that is fair, equitable and consistent with their aptitudes, potentials, skills and abilities. As such RHCT recognises its responsibilities under the equal opportunities legislation and will not discriminate on grounds of gender, marital status, race, ethnic origin, nationality, religion, sexuality, age, political opinion, affiliation, disability or mental health.

Members of RHCT and staff involved in recruitment, promotion and management will receive training as appropriate in the application of the equal opportunities policy and be made aware of the effects of possible prejudice and cultural bias. Therefore the interview and selection process is fair and relevant. Vacancies will be advertised as widely as possible to ensure that all sections of the community have an opportunity of making an application.

We aim to ensure that no service user, job applicant, staff member, volunteer, organisation or individual to whom we provide services will be discriminated against by us on any grounds whatsoever.

We aim to foster awareness of the prejudices of all who work for and with the Trust and commit ourselves to taking positive action to affect the removal of these prejudices.

When considering potential service users, selection will be made on the basis of ability of the service to meet the needs of the potential service user according to their disability and not on the grounds of race, nationality, ethnic or national origin or religion.

Service users are entitled to equal opportunities within society and so will be supported by staff to have full opportunity to use community facilities: have their religious and cultural needs respected and met and to be treated with dignity and respect at all times. Service users are entitled to equal opportunities regardless of their disability and to live in an enabling environment. They will be given the opportunity to participate in appropriate learning experiences and will be encouraged to advocate for themselves wherever possible.

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Rutland House Community Trust Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP 2015 (FRS 102);

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and

- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Mrs A Gordon-Kerr (Chair) Dated: 5 December 2024
Trustee

RUTLAND HOUSE COMMUNITY TRUST LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF RUTLAND HOUSE COMMUNITY TRUST LIMITED

Opinion

We have audited the financial statements of Rutland House Community Trust Limited (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including it's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees' report. Our opinion on the financial statements does not cover the other information and, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Extent to which the audit was considered capable of detecting irregularities

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. However, responsibility for the prevention and detection of fraud ultimately rests with both those charged with governance and management of the charitable company.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- obtaining an understanding of the legal and regulatory framework applicable to the charitable company by considering the nature of the industry in which the charitable company operates and enquiring of management; and
- identifying the key laws and regulations considered to have a direct impact on the financial statements including the UK Companies Act 2006, UK Charities Act 2011, UK Generally Accepted Accounting Practice and UK tax legislation. Other regulations identified which were not considered to have a direct impact on the financial statements but which were considered central to the ability of the charitable company to operate were Care Quality Commission Regulations; and

- assessing how the charitable company is complying with the applicable legal and regulatory framework by making further enquiries of management and observing the company's control environment regarding compliance with regulations and fraud prevention; and
- assessing the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur, by considering the effectiveness of the charitable company's accounting systems and controls and how these were monitored by management. Where the risk of material misstatement was considered to be higher in certain areas, further audit procedures were designed to address this increased risk; and
- discussing amongst the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud.

Audit response to risks of irregularities identified

Our procedures to respond to risks identified included the following:

- performing audit work over revenue recognition including analytical procedures and substantive tests of detail of a sample of revenue transactions; and
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations; and
- enquiry of charitable company staff responsible for compliance to identify any instances of non-compliance with laws and regulations; and
- enquiry of management, those charged with governance and other relevant parties around actual and potential litigation claims; and
- reviewing minutes of meetings of those charged with governance; and
- performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias; and
- communicating identified laws and regulations and potential fraud risks to all engagement team members and assessing whether there are any indications of fraud or non-compliance with laws and regulations throughout the audit.

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

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

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RUTLAND HOUSE COMMUNITY TRUST LIMITED

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Newby Castleman LLP
Chartered Accountants
Statutory Auditor
West Walk Building
110 Regent Road
Leicester
LE1 7LT

6 December 2024

Newby Castleman LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

RUTLAND HOUSE COMMUNITY TRUST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2024 £	Total 2023 £
Income from						
Donations and legacies	**3**	4,554	-	-	4,554	2,463
Charitable activities	**4**	1,416,666	-	-	1,416,666	963,615
Investments	**5**	12,241	-	-	12,241	4,014
Total		1,433,461	-	-	1,433,461	970,092
Expenditure on						
Charitable activities	**6**	1,303,270	6,125	-	1,309,395	1,015,094
Other	**9**	2,584	-	-	2,584	474
Total		1,305,854	6,125	-	1,311,979	1,015,568
Net movement in funds		127,607	(6,125)	-	121,482	(45,476)
Reconciliation of funds						
Total funds brought forward		546,204	339,783	25,689	911,676	957,152
Total funds carried forward		673,811	333,658	25,689	1,033,158	911,676

All income and expenditure derive from continuing activities.

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

RUTLAND HOUSE COMMUNITY TRUST LIMITED

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**12**		464,929		478,224
Current assets					
Debtors	**13**	96,951		55,418	
Cash at bank and in hand		616,322		435,986	
		713,273		491,404	
Creditors: amounts falling due within one year	**14**	(145,044)		(57,952)	
Net current assets			568,229		433,452
Total assets less current liabilities			1,033,158		911,676
Total funds of the charity					
Restricted funds	**16**		25,689		25,689
Designated funds	**17**		333,658		339,783
Unrestricted funds	**18**		673,811		546,204
Total charity funds			1,033,158		911,676

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

For the year ended 31 March 2024 the company was entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006 relating to small companies, but as this is a charity, it is subject to an audit under section 144 of the Charities Act 2011.

Directors responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised by the board of trustees on 5 December 2024 and are signed on its behalf by:

Mrs A Gordon-Kerr (Chairman)
Trustee

The notes on pages 14 - 23 form part of these financial statements.

Company Registration No. 05263509

RUTLAND HOUSE COMMUNITY TRUST LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**24**		189,058		(22,245)
Investing activities					
Purchase of tangible fixed assets		(20,999)		(54,207)	
Proceeds on disposal of tangible fixed assets		36		-	
Interest received		12,241		4,014	
Net cash used in investing activities			(8,722)		(50,193)
Net increase/(decrease) in cash and cash equivalents			180,336		(72,438)
Cash and cash equivalents at beginning of year			435,986		508,424
Cash and cash equivalents at end of year			616,322		435,986

1 Accounting policies

Charity information

Rutland House Community Trust Limited ("the charity") is a private company limited by guarantee incorporated in England and Wales. The address of the registered office and place of business is given in the legal and administrative information page of these financial statements.

The members of the company include the trustees named within the legal and administrative information. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

1.1 Basis of preparation

The charitable company is a public benefit entity as defined by FRS 102. These financial statements have been prepared in accordance with The Financial Reporting Standard applicable in the UK and Republic of Ireland (“FRS 102”), Accounting and Reporting by Charities: the Statement of Recommended Practice for charities applying FRS 102 (2019), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. 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. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company 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 unless the funds have been designated for other purposes.

Designated funds are unrestricted funds of the charity that the trustees have decided at their discretion to set aside for specific purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1 Accounting policies **(Continued)**

1.4 Income recognition

Income is recognised when the charitable company 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.

Income from charitable activities primarily include:

- care fees received under contract and fees where entitlement to the funding is subject to specific performance conditions. Fees are recognised as earned when the related services are provided.
- rental income is received from letting a property to further the charities activities. This is recognised on an accruals basis.

Investment income is earned through holding assets for investment purposes. It comprises bank interest and is recognised on an accruals basis.

1.5 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Expenditure is recognised when there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably. It is recognised under the principal heading of expenditure on charitable activities which includes costs incurred by the charity in the delivery of its activities and services for its users.

1.6 Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Support costs are allocated to expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 8.

1.7 Tangible fixed assets

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

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

Leasehold property	1% per annum of cost
Fixtures, fittings & equipment	20% per annum of cost
Motor vehicles	10% per annum of cost

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.9 Financial instruments

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

Debtors and creditors with no stated interest rate and receivable or payable within one year are measured at transaction price. Any losses arising from impairment are recognised in the Statement of Financial Activities ("SOFA").

1 Accounting policies **(Continued)**

1.10 Taxation

Rutland House Community Trust Limited is a registered charity and no taxation provision is required as its income from charitable activities falls within the various exemptions available to registered charities.

1.11 Employee benefits

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

1.12 Retirement benefits

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

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to the SOFA on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

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

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

The trustees do not consider there to be any key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

3 Income from donations and legacies

	Unrestricted funds 2024	**Restricted funds 2024**	**Total 2024**	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	**£**	**£**	£	£	£
Donations	4,554	-	4,554	2,463	-	2,463

4 Income from charitable activities

	Unrestricted funds 2024	Total 2024	Unrestricted funds 2023	Total 2023
	£	£	£	£
Care fees	1,390,828	1,390,828	940,680	940,680
Transport income	17,238	17,238	12,492	12,492
Rental income	8,600	8,600	10,443	10,443
	1,416,666	1,416,666	963,615	963,615

5 Income from investments

	Unrestricted funds 2024	Total 2024	Unrestricted funds 2023	Total 2023
	£	£	£	£
Interest receivable	12,241	12,241	4,014	4,014

6 Expenditure on charitable activities

	Activities undertaken directly Note 7	Support costs Note 8	Total 2024	Total 2023
	£	£	£	£
Care costs	1,181,160	109,661	1,290,821	1,002,618
Transport costs	18,574	-	18,574	12,476
	1,199,734	109,661	1,309,395	1,015,094
Unrestricted funds			1,309,395	993,728
Restricted funds			-	21,366
			1,309,395	1,015,094

7 Expenditure on activities undertaken directly

	Care Costs	Transport Costs	Total 2024	Total 2023
	£	£	£	£
Staff costs	1,073,626	-	1,073,626	815,462
Depreciation	25,099	6,575	31,674	27,144
Direct care costs	73,189	-	73,189	67,755
Direct transport costs	-	11,999	11,999	8,511
Insurance	9,246	-	9,246	9,003
	1,181,160	18,574	1,199,734	927,875

8 Expenditure on support costs

	2024	2023
	£	£
Staff costs	10,606	10,987
Rent	17,903	17,077
Rates	2,428	2,304
Insurance	6,164	6,002
Light, heat and water	32,268	19,656
Repairs and maintenance	14,824	11,194
Office costs	16,147	14,385
Charges and fees	94	101
Audit fees	9,214	5,500
Other costs	13	13
	109,661	87,219
Analysed between		
Charitable activities	109,661	87,219

Support costs have been allocated to activities on a relevant basis to the nature of the underlying costs in proportion to resources used. Support costs include governance costs totalling £19,834 (2023: £16,500).

9 Other expenditure

	Unrestricted funds general 2024	Total 2024	Unrestricted funds general 2023	Total 2023
	£	£	£	£
Net loss on disposal of tangible fixed assets	2,584	2,584	474	474

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Employees	39	32

Employment costs	2024 £	2023 £
Wages and salaries	995,652	756,611
Social security costs	72,913	57,866
Other pension costs	15,667	11,972
	1,084,232	826,449

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

12 Tangible fixed assets

	Leasehold property £	Fixtures, fittings & equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2023	472,535	169,382	65,748	707,665
Additions	647	20,352	-	20,999
Disposals	-	(14,726)	-	(14,726)
At 31 March 2024	473,182	175,008	65,748	713,938
Depreciation and impairment				
At 1 April 2023	101,015	99,947	28,479	229,441
Depreciation charged in the year	4,768	20,331	6,575	31,674
Eliminated in respect of disposals	-	(12,106)	-	(12,106)
At 31 March 2024	105,783	108,172	35,054	249,009
Carrying amount				
At 31 March 2024	367,399	66,836	30,694	464,929
At 31 March 2023	371,520	69,435	37,269	478,224

13 Debtors

Amounts falling due within one year	2024 £	2023 £
Trade debtors	63,661	17,406
Other debtors	1,915	1,915
Prepayments and accrued income	31,375	36,097
	96,951	55,418

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	15,911	5,820
Trade creditors	49,503	32,143
Accruals	79,630	19,989
	145,044	57,952

15 Retirement benefit schemes

Defined contribution schemes

The charitable company operates a defined contribution pension scheme for all qualifying employees.

The charge to the SOFA in respect of defined contribution schemes was £15,667 (2023 - £11,972). This expenditure has been allocated to support costs and unrestricted general funds.

16 Restricted funds

The funds of the charity include restricted funds held for specific purposes:

	At 1 April 2023 £	Resources expended £	At 31 March 2024 £
Future Development	25,689	-	25,689

Previous year:	At 1 April 2022 £	Resources expended £	At 31 March 2023 £
Future Development	25,689	-	25,689
Coronavirus Infection Control and Support	21,366	(21,366)	-
	47,055	(21,366)	25,689

16 Restricted funds **(Continued)**

The Future Development fund represents cash which has been received for the future development of the charity.

The Coronavirus Infection Control and Support fund represents amounts received from the Government and local authorities to cover additional costs in respect of the Covid-19 pandemic.

17 Unrestricted funds - designated funds

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

	At 1 April 2023 £	Resources expended £	At 31 March 2024 £
Building	123,531	(1,481)	122,050
New Build	176,740	-	176,740
Transport	39,512	(4,644)	34,868
	339,783	(6,125)	333,658

Previous year:	At 1 April 2022 £	Resources expended £	At 31 March 2023 £
Building	125,012	(1,481)	123,531
New Build	176,740	-	176,740
Transport	41,546	(2,034)	39,512
	343,298	(3,515)	339,783

The Building fund represents the net book value of certain assets which have been designated by the trustees for general building purposes.

The New Build fund represents cash designated by the trustees for the redevelopment and refurbishment of the existing buildings.

The Transport fund comprise cash, and the net book value of motor vehicles, designated by the trustees to provide transport assistance to users.

18 Unrestricted funds

The unrestricted funds of the charity include general and designated funds (shown separately below) which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	546,204	1,433,461	(1,305,854)	673,811

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	566,799	970,092	(990,687)	546,204

19 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Resticted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:				
Tangible assets	312,185	152,744	-	464,929
Current assets/(liabilities)	361,626	180,914	25,689	568,229
	673,811	333,658	25,689	1,033,158

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Resticted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:				
Tangible assets	319,355	158,869	-	478,224
Current assets/(liabilities)	226,849	180,914	25,689	433,452
	546,204	339,783	25,689	911,676

20 Controlling party

Rutland House Community Trust Limited is a company limited by guarantee and not having share capital; it is incorporated under the Companies Act and governed by the Memorandum and Articles of Association of the charity. The trustees of the charity are elected members and act as directors of the charity who are deemed to be the controlling party of the charity.

21 Operating lease commitments

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

	2024	2023
	£	£
Within one year	11,945	8,323
Between two and five years	17,625	19,250
In over five years	117,056	118,944
	146,626	146,517

Lease payments totalling £22,702 (2023 - £21,095) have been recognised as an expense during the year.

22 Analysis of changes in net funds

During the year the charitable company had no borrowings or obligations under finance leases. The changes in net funds of the charity therefore solely comprise of cash and cash equivalents.

23 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2024	2023
	£	£
Aggregate compensation	133,226	129,958

24 Cash generated from operations

	2024	2023
	£	£
Surplus/(deficit) for the year	121,482	(45,476)
Adjustments for:		
Investment income recognised in statement of financial activities	(12,241)	(4,014)
Loss on disposal of tangible fixed assets	2,584	474
Depreciation and impairment of tangible fixed assets	31,674	27,144
Movements in working capital:		
(Increase) in debtors	(41,533)	(8,150)
Increase in creditors	87,092	7,777
Cash generated from/(absorbed by) operations	189,058	(22,245)

RUTLAND HOUSE COMMUNITY TRUST LIMITED

England & Wales - Charity number 1106898

Accounts

Charity registration number 1106898

Company registration number 05263509 (England and Wales)

RUTLAND HOUSE COMMUNITY TRUST LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

RUTLAND HOUSE COMMUNITY TRUST LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs A Gordon-Kerr (Chairman) Mr J Davies Mr G Marsh Mr C Riley (Vice Chairman) Mr P Brundell (Appointed 1 January 2023)
Charity number	1106898
Company number	05263509
Principal address	Willowbrook Willow Crescent Oakham Rutland LE15 6EH
Registered office	Willowbrook Willow Crescent Oakham Rutland LE15 6EH
Auditor	Newby Castleman LLP West Walk Building 110 Regent Road Leicester LE1 7LT
Bankers	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ Melton Mowbray Building Society Leicester Road Melton Mowbray Leicestershire LE13 0DB

RUTLAND HOUSE COMMUNITY TRUST LIMITED

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RUTLAND HOUSE COMMUNITY TRUST LIMITED

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report together with the financial statements of the Charity for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Accounting and Reporting by Charities: Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Objectives and activities

The objectives of the Charity as stated in the Memorandum of Articles and Association are as follows:

The object of the Trust is to provide a residential home (Willowbrook) and other individually designed quality services that promote opportunities for the development and self-fulfilment of adults with learning disabilities who primarily are or have been resident in Rutland or the surrounding area.

Rutland House Community Trust offers individually designed, quality services that promote opportunities for the development and self-fulfilment of adults with learning, physical and sensory disabilities.

The Trust is committed to the Personal Development and inclusion of all its service users through the mechanism of using a "Person Centred Planning" process to ensure that their needs, aspirations and potential are developed to the highest possible level.

We believe that everyone should be supported in expanding their personal and social activities, as they desire, including the opportunity to experience new and challenging situations. All service users are enabled to undertake group supported holiday activities.

Where applicable full professional risk assessments are carried out.

Rutland House Community Trust achieves its objectives by offering care and support for adults with learning, physical and sensory disabilities in the following areas:

- Residential care at Willowbrook for ten permanent residents.
- Supported Living for five tenants at Waterside and two at Brooke House.
- Domiciliary Care in the client's own home within the community.

The Trustees have considered the strategic direction of the Trust's activities and have set their priorities and key areas as follows:

- Ensuring that the current operations are maintained to the highest possible standard.
- Redevelopment of Willowbrook to bring it up to more current expectations.
- Expanding service user's access to social, educational, employment and day opportunities.
- Expansion of Supported Living activities & Domiciliary care as opportunities arise and dependent on staff availability.
- Provision of support and care in the community for elderly, physically and/or sensory impaired people if the Trustees are satisfied that this is achievable and in the best interest of the Trust.

Public Benefit

The Trustees confirm that they have complied with the guidance issued by the Charity Commission on public benefit in deciding what activities they should undertake and reviewing the plans for the future.

Achievements and performance

Occupancy rates for the year were as follows;
Willowbrook 85.6% (2022: 77.7%)
Waterside 100% (2022: 82.3%)
Brooke House 50% (2022: 66.3%)

The Trust has received a visit from CQC to Willowbrook which resulted in a change of rating from REQUIRES IMPROVEMENT to GOOD.

The Supported Living Service maintains the overall rating from CQC of GOOD.

The Registered Managers for Willowbrook and Waterside remain in post.

The Trust has now established a model of funding for our supported living services with the Local Authority.

Financial review

The Trustees, who are also directors of the charity for purposes of the Companies Act, have adopted the provisions of the Charities SORP (FRS 102) in preparing the annual report and financial statements.

The results for the year ended 31st March 2023 are shown in the Statement of Financial Activities on page 11 and the position of the charity as at 31st March 2023 is shown on the Balance Sheet on page 12.

Despite the difficulties caused by the Covid-19 pandemic, the Trust achieved rising occupancy levels throughout the year. This, coupled with a more realistic model of funding being agreed with the local authority late on, led to an increase in income levels of 8.4% for the year. The full benefits of these factors are being felt during the current year.

Risk Management

The Trustees have considered various areas where the Trust and its operations could be vulnerable as follows:

- Supported Living Services: Direct Payments are now common place in supporting living allowing Service Users to choose who provide their support. Whilst this is preferable to tendering the Local Authority to supply services there is always the risk that a service user may choose a different provider.

- Coronavirus: COVID-19 continues to cause problems; staff are not permitted to attend work if they have any symptoms or test positive. Day service provisions will not accept service users that have symptoms of COVID - this puts a strain on staffing levels. This negatively affects the well-being of our service users & staff.

- Recruitment: due to the rural environment of our catchment area, there is considered to be some small risk in maintaining full staffing requirements. Any shortfall in this area is met by externally provided agency workers.

- Funding Models: there is not an identifiable funding model in place for our residential service, this leaves the service vulnerable if it loses a “high funded” service user. The Trust has agreed a fair cost funding formula with the Local Authority to establish appropriate funding levels.

In view of the above the Board of Trustees is carrying out a detailed review of its operations to ensure the future viability of the Trust and that any decisions made are in the best interest of service users and staff.

Reserves Policy

Financial Objectives

Operating Cash Reserves - As stated above the Trust must ensure the future sustainability of its operations and will maintain Cash Reserves at a minimum of 3 month's value of Operating Expenditure.

Operating Cash Reserves are defined as:
Net Current Assets (excluding capital assets and restricted creditors)
Less Total Cash Balances held as Restricted Funds, defined above.

This policy shall be subject to confirmation at Annual General Meetings of the Trust and may be amended as determined at any General Meeting of the Trust.

Unrestricted Reserves

Unrestricted Reserves excluding Designated Funds stand at £546,204 of which cash and net current assets represent £226,849. This latter figure will sustain operations in a "nil income environment" for approximately four months based on costs incurred in the year ended 31 March 2023, against the Reserves Policy of three months for the forthcoming year.

Restricted Funds

Restricted reserves stand at £25,689 all of which is represented by cash and net current assets.

Plans for the future

The Trust aims to continue its commitment to staff development.

The Trust is also aiming to expand its provision of domiciliary care.

The Trust has set up a sub-committee to plan for the development of the Willowbrook building.

The Trust aims to hold another fun run and other fund raising activities.

The Trust will look at the provision of all care sector activities in the area and consider the viability of expansion into new services in the future.

The Trust will look at splitting Brooke House into 2 separate units.

The Trust will look to increase capacity at its Waterside building whilst having regard for the care needs of its existing service users.

Structure, governance and management

Rutland House Community Trust Limited is registered as a Charity with the Charity Commission. It is constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The Trustees who have held office since 1 April 2022 were:
Mrs A Gordon-Kerr (Chair)
Mr M Williams (Treasurer) (resigned 30 November 2022)
Mr C Riley (Vice Chair)
Mr J Davies
Mr G Marsh
Mr P J Brundell (Treasurer) (appointed 1 January 2023)

The Trustees are the Directors of the company and are appointed in accordance with the Articles of Association and retire by rotation.

If a new Trustee position becomes available, the board approaches those individuals who they identify as having particular skill sets which would benefit the Charity. The board subsequently makes an informed decision on the new appointment based on the candidates knowledge, skills and experience.

A Trustee appointment cannot be confirmed until satisfactory checks have been made with the "Disclosure & Barring Service" and receipt of appropriate references.

The induction process is conducted under the guidance of the Chairman as follows:

- Discussions with the Chairman and Treasurer to cover the detailed structure and operation of the Trust's legal and financial operations and reporting requirements.

- A clear understanding must be achieved regarding the Charity Commission current requirements and the responsibilities of Charity Trustees.

- Meetings with the Operations Manager and managers to ensure a full understanding of the Trust's operations and regulatory requirements (CQC Essential Standards etc).

- New Trustees must appraise themselves with the Trust's Policy and Procedure Manual.

As part of the induction new Trustees will accompany other Trustees at least twice to carry out the monthly "Owners' Inspection" of Willowbrook as required under Care Standards. All Trustees share this responsibility equally.

Organisational Structure

The Trustees are the Board of Directors and exercise all the powers of the Trust in accordance with the Articles of Association. It meets at least four times a year. To ensure best practice throughout the organisation, sub-committees control and manage all of its activities which are chaired by a Trustee and contain at least another Trustees.

The work, findings and recommendations of all sub-committees are reported to the Board by its Trustee chair and where necessary formal approval gained.

The sub-committees are:

- The Management Committee which is chaired by the Chairman of the Trust and meets every month.

- Other sub-committees established as necessary and which cover:

    - Client Referrals - when vacancies exist and further consideration is given to applicants from new residents.

    - Disciplinary Matters - when the need arises.

Under the requirements for the Care Quality Commission of Social Care Inspection, the Trustees are responsible for completing a monthly inspection at one of its sites under the Residential Care Standards. In addition, the Operations Manager carries out sporadic checks at Willowbrook and Waterside as part of the Trust's in house quality assurance procedure.

To facilitate effective management, Trustees control day-to-day operations. The Management Committee meets each month to review operations and receive reports from managers. Other meetings are held as follows:

- The Staff Management Meeting chaired by the Operations Manager, which meets each week.
- The managers and senior care officers have monthly "senior" meetings, which are chaired by the Operations Manager.
- Managers of the Trust's two services have monthly team meetings with all staff and report to the Staff Management Meeting.
- Training/Diploma meetings are held quarterly, these are chaired by the Operations Manager and attended by assessors to discuss the needs and progress of staff undertaking qualifications.

The remuneration of key management is approved by the Chair of Trustees and is set against established pay scales, benchmarked in comparison with similar sized charities.

The Board of Trustees continuously monitors the status of the Trust's operations at its meetings and from information considered by the Management Committee, to ensure that the Trust will continue to function to a high standard for the foreseeable future.

Equal Opportunities

Rutland House Community Trust is committed to the principle of equal opportunities in employment. We promote equal opportunity through the application of personnel policies that ensure that individuals receive treatment that is fair, equitable and consistent with their aptitudes, potentials, skills and abilities. As such RHCT recognises its responsibilities under the equal opportunities legislation and will not discriminate on grounds of gender, marital status, race, ethnic origin, nationality, religion, sexuality, age, political opinion, affiliation, disability or mental health.

Members of RHCT and staff involved in recruitment, promotion and management will receive training as appropriate in the application of the equal opportunities policy and be made aware of the effects of possible prejudice and cultural bias. Therefore the interview and selection process is fair and relevant. Vacancies will be advertised as widely as possible to ensure that all sections of the community have an opportunity of making an application.

We aim to ensure that no service user, job applicant, staff member, volunteer, organisation or individual to whom we provide services will be discriminated against by us on any grounds whatsoever.

We aim to foster awareness of the prejudices of all who work for and with the Trust and commit ourselves to taking positive action to affect the removal of these prejudices.

When considering potential service users, selection will be made on the basis of ability of the service to meet the needs of the potential service user according to their disability and not on the grounds of race, nationality, ethnic or national origin or religion.

Service users are entitled to equal opportunities within society and so will be supported by staff to have full opportunity to use community facilities: have their religious and cultural needs respected and met and to be treated with dignity and respect at all times. Service users are entitled to equal opportunities regardless of their disability and to live in an enabling environment. They will be given the opportunity to participate in appropriate learning experiences and will be encouraged to advocate for themselves wherever possible.

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Rutland House Community Trust Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP 2015 (FRS 102);

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and

- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Mrs A Gordon-Kerr (Chair)
Trustee

Dated: 4 December 2023

RUTLAND HOUSE COMMUNITY TRUST LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF RUTLAND HOUSE COMMUNITY TRUST LIMITED

Opinion

We have audited the financial statements of Rutland House Community Trust Limited (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including it's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees' report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Extent to which the audit was considered capable of detecting irregularities

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. However, responsibility for the prevention and detection of fraud ultimately rests with both those charged with governance and management of the charitable company.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- obtaining an understanding of the legal and regulatory framework applicable to the charitable company by considering the nature of the industry in which the charitable company operates and enquiring of management; and
- identifying the key laws and regulations considered to have a direct impact on the financial statements including the UK Companies Act 2006, UK Charities Act 2011, UK Generally Accepted Accounting Practice and UK tax legislation. Other regulations identified which were not considered to have a direct impact on the financial statements but which were considered central to the ability of the charitable company to operate were Care Quality Commission Regulations; and

- assessing how the charitable company is complying with the applicable legal and regulatory framework by making further enquiries of management and observing the company's control environment regarding compliance with regulations and fraud prevention; and
- assessing the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur, by considering the effectiveness of the charitable company's accounting systems and controls and how these were monitored by management. Where the risk of material misstatement was considered to be higher in certain areas, further audit procedures were designed to address this increased risk; and
- discussing amongst the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud.

Audit response to risks of irregularities identified

Our procedures to respond to risks identified included the following:

- performing audit work over revenue recognition including analytical procedures and substantive tests of detail of a sample of revenue transactions; and
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations; and
- enquiry of charitable company staff responsible for compliance to identify any instances of non-compliance with laws and regulations; and
- enquiry of management, those charged with governance and other relevant parties around actual and potential litigation claims; and
- reviewing minutes of meetings of those charged with governance; and
- performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias; and
- communicating identified laws and regulations and potential fraud risks to all engagement team members and assessing whether there are any indications of fraud or non-compliance with laws and regulations throughout the audit.

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

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

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RUTLAND HOUSE COMMUNITY TRUST LIMITED

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Newby Castleman LLP
Chartered Accountants
Statutory Auditor
West Walk Building
110 Regent Road
Leicester
LE1 7LT

6 December 2023

Newby Castleman LLP is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

RUTLAND HOUSE COMMUNITY TRUST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2023 £	Total 2022 £
Income from						
Donations and legacies	**3**	2,463	-	-	2,463	52,938
Charitable activities	**4**	963,615	-	-	963,615	841,927
Investments	**5**	4,014	-	-	4,014	460
Total		970,092	-	-	970,092	895,325
Expenditure on						
Charitable activities	**6**	990,213	3,515	21,366	1,015,094	861,639
Other	**9**	474	-	-	474	4,550
Total		990,687	3,515	21,366	1,015,568	866,189
Net movement in funds		(20,595)	(3,515)	(21,366)	(45,476)	29,136
Reconciliation of funds						
Total funds brought forward		566,799	343,298	47,055	957,152	928,016
Total funds carried forward		546,204	339,783	25,689	911,676	957,152

All income and expenditure derive from continuing activities.

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

RUTLAND HOUSE COMMUNITY TRUST LIMITED

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	**12**		478,224		451,635
Current assets					
Debtors	**13**	55,418		47,268	
Cash at bank and in hand		435,986		508,424	
		491,404		555,692	
Creditors: amounts falling due within one year	**14**	(57,952)		(50,175)	
Net current assets			433,452		505,517
Total assets less current liabilities			911,676		957,152
Total funds of the charity					
Restricted funds	**16**		25,689		47,055
Designated funds	**17**		339,783		343,298
Unrestricted funds	**17**		546,204		566,799
Total charity funds			911,676		957,152

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

For the year ended 31 March 2023 the company was entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006 relating to small companies, but as this is a charity, it is subject to an audit under section 144 of the Charities Act 2011.

Directors responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised by the board of trustees on 4 December 2023 and are signed on its behalf by:

Mrs A Gordon-Kerr (Chairman)
Trustee

The notes on pages 14 - 23 form part of these financial statements.

Company Registration No. 05263509

RUTLAND HOUSE COMMUNITY TRUST LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	**22**		(22,245)		44,614
Investing activities					
Purchase of tangible fixed assets		(54,207)		(64,949)	
Proceeds on disposal of tangible fixed assets		-		15,500	
Interest received		4,014		460	
Net cash used in investing activities			(50,193)		(48,989)
Net decrease in cash and cash equivalents			(72,438)		(4,375)
Cash and cash equivalents at beginning of year			508,424		512,799
Cash and cash equivalents at end of year			435,986		508,424

1 Accounting policies

Charity information

Rutland House Community Trust Limited ("the charity") is a private company limited by guarantee incorporated in England and Wales. The address of the registered office and place of business is given in the legal and administrative information page of these financial statements.

The members of the company include the trustees named within the legal and administrative information. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

1.1 Basis of preparation

The charitable company is a public benefit entity as defined by FRS 102. These financial statements have been prepared in accordance with The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102"), Accounting and Reporting by Charities: the Statement of Recommended Practice for charities applying FRS 102 (2019), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. 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. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company 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 unless the funds have been designated for other purposes.

Designated funds are unrestricted funds of the charity that the trustees have decided at their discretion to set aside for specific purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1 Accounting policies **(Continued)**

1.4 Income recognition

Income is recognised when the charitable company 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.

Income from charitable activities primarily include:

- care fees received under contract and fees where entitlement to the funding is subject to specific performance conditions. Fees are recognised as earned when the related services are provided.
- rental income is received from letting a property to further the charities activities. This is recognised on an accruals basis.

Investment income is earned through holding assets for investment purposes. It comprises bank interest and is recognised on an accruals basis.

1.5 Government grants

Government grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured with reliability. If entitlement is not met, then the amounts are deferred.

1.6 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Expenditure is recognised when there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably. It is recognised under the principal heading of expenditure on charitable activities which includes costs incurred by the charity in the delivery of its activities and services for its users.

1.7 Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Support costs are allocated to expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 8.

1.8 Tangible fixed assets

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

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

Leasehold property	1% per annum of cost
Fixtures, fittings & equipment	20% per annum of cost
Motor vehicles	10% per annum of cost

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1 Accounting policies **(Continued)**

1.10 Financial instruments

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

Debtors and creditors with no stated interest rate and receivable or payable within one year are measured at transaction price. Any losses arising from impairment are recognised in the Statement of Financial Activities ("SOFA").

1.11 Taxation

Rutland House Community Trust Limited is a registered charity and no taxation provision is required as its income from charitable activities falls within the various exemptions available to registered charities.

1.12 Employee benefits

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

1.13 Retirement benefits

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

1.14 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to the SOFA on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

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

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

The trustees do not consider there to be any key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

3 Income from donations and legacies

	Unrestricted funds 2023	**Restricted funds 2023**	**Total 2023**	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	**£**	**£**	£	£	£
Donations	2,463	-	2,463	6,845	-	6,845
Government grants	-	-	-	-	46,093	46,093
	2,463	-	2,463	6,845	46,093	52,938

4 Income from charitable activities

	Unrestricted funds 2023	Total 2023	Unrestricted funds 2022	Total 2022
	£	£	£	£
Care fees	940,680	940,680	821,666	821,666
Transport income	12,492	12,492	5,449	5,449
Rental income	10,443	10,443	14,812	14,812
	963,615	963,615	841,927	841,927

5 Income from investments

	Unrestricted funds 2023	Total 2023	Unrestricted funds 2022	Total 2022
	£	£	£	£
Interest receivable	4,014	4,014	460	460

6 Expenditure on charitable activities

	Activities undertaken directly Note 7	Support costs Note 8	Total 2023	Total 2022
	£	£	£	£
Care costs	915,399	87,219	1,002,618	855,317
Transport costs	12,476	-	12,476	6,322
	927,875	87,219	1,015,094	861,639
Unrestricted funds			993,728	836,912
Restricted funds			21,366	24,727
			1,015,094	861,639

7 Expenditure on activities undertaken directly

	Care Costs	Transport Costs	Total 2023	Total 2022
	£	£	£	£
Staff costs	815,462	-	815,462	695,328
Depreciation	23,179	3,965	27,144	19,901
Direct care costs	67,755	-	67,755	58,621
Direct transport costs	-	8,511	8,511	4,391
Insurance	9,003	-	9,003	7,038
	915,399	12,476	927,875	785,279

8 Expenditure on support costs

	2023	2022
	£	£
Staff costs	10,987	10,105
Rent	17,077	12,718
Rates	2,304	1,989
Insurance	6,002	4,692
Light and heat	19,656	18,063
Repairs and maintenance	11,194	9,604
Office costs	14,385	13,564
Charges and fees	101	112
Audit fees	5,500	5,500
Other costs	13	13
	87,219	76,360
Analysed between		
Charitable activities	87,219	76,360

Support costs have been allocated to activities on a relevant basis to the nature of the underlying costs in proportion to resources used. Support costs include governance costs totalling £16,500 (2022: £15,618).

9 Other expenditure

	Unrestricted funds general 2023	Total 2023	Unrestricted funds general 2022	Unrestricted funds designated 2022	Total 2022
	£	£	£	£	£
Net loss on disposal of tangible fixed assets	474	474	4,459	91	4,550

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Employees	32	34

Employment costs	2023 £	2022 £
Wages and salaries	756,611	651,872
Social security costs	57,866	44,092
Other pension costs	11,972	9,469
	826,449	705,433

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

12 Tangible fixed assets

	Leasehold property	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2022	472,535	147,710	34,422	654,667
Additions	-	22,881	31,326	54,207
Disposals	-	(1,209)	-	(1,209)
At 31 March 2023	472,535	169,382	65,748	707,665
Depreciation and impairment				
At 1 April 2022	96,247	82,271	24,514	203,032
Depreciation charged in the year	4,768	18,412	3,965	27,145
Eliminated in respect of disposals	-	(736)	-	(736)
At 31 March 2023	101,015	99,947	28,479	229,441
Carrying amount				
At 31 March 2023	371,520	69,435	37,269	478,224
At 31 March 2022	376,288	65,439	9,908	451,635

13 Debtors

Amounts falling due within one year	2023 £	2022 £
Trade debtors	17,406	6,738
Other debtors	1,915	23,281
Prepayments and accrued income	36,097	17,249
	55,418	47,268

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	5,820	9,317
Trade creditors	32,143	22,530
Accruals	19,989	18,328
	57,952	50,175

15 Retirement benefit schemes

Defined contribution schemes

The charitable company operates a defined contribution pension scheme for all qualifying employees.

The charge to the SOFA in respect of defined contribution schemes was £11,972 (2022 - £9,469). This expenditure has been allocated to support costs and unrestricted general funds.

16 Restricted funds

The funds of the charity include restricted funds held for specific purposes:

		Movement in funds		
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Future Development	25,689	-	-	25,689
Coronavirus Infection Control and Support	21,366	-	(21,366)	-
	47,055	-	(21,366)	25,689

		Movement in funds		
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Future Development	25,689	-	-	25,689
Coronavirus Infection Control and Support	-	46,093	(24,727)	21,366
	25,689	46,093	(24,727)	47,055

16 Restricted funds **(Continued)**

The Future Development fund represents cash which has been received for the future development of the charity.

The Coronavirus Infection Control and Support fund represents amounts received from the Government and local authorities to cover additional costs in respect of the Covid-19 pandemic.

17 Unrestricted funds

The unrestricted funds of the charity include general and designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

		Movement in funds				
	Balance at 1 April 2022	Incoming resources	Resources expended	Depreciation	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£
Designated funds						
Building	125,012	-	-	(1,481)	-	123,531
New Build	176,740	-	-	-	-	176,740
Transport	41,546	-	-	(2,034)	-	39,512
	343,298	-	-	(3,515)	-	339,783
General funds	566,799	970,092	(967,058)	(23,629)	-	546,204
	910,097	970,092	(967,058)	(27,144)	-	885,987

		Movement in funds				
	Balance at 1 April 2021	Incoming resources	Resources expended	Depreciation	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£
Designated funds						
Building	126,495	-	-	(1,483)	-	125,012
New Build	176,740	-	-	-	-	176,740
Transport	43,147	-	(91)	(1,510)	-	41,546
	346,382	-	(91)	(2,993)	-	343,298
General funds	555,945	849,232	(821,468)	(16,910)	-	566,799
	902,327	849,232	(821,559)	(19,903)	-	910,097

The Building fund represents the net book value of certain assets which have been designated by the trustees for general building purposes.

The New Build fund represents cash designated by the trustees for the redevelopment and refurbishment of the existing buildings.

The Transport fund comprise cash, and the net book value of motor vehicles, designated by the trustees to provide transport assistance to users.

18 Analysis of net assets between funds

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Resticted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:				
Tangible assets	319,355	158,869	-	478,224
Current assets/(liabilities)	226,849	180,914	25,689	433,452
	546,204	339,783	25,689	911,676

	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Resticted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:				
Tangible assets	320,577	131,058	-	451,635
Current assets/(liabilities)	246,222	212,240	47,055	505,517
	566,799	343,298	47,055	957,152

19 Operating lease commitments

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

	2023 £	2022 £
Within one year	8,323	11,893
Between two and five years	19,250	16,169
In over five years	118,944	121,480
	146,517	149,542

Lease payments totalling £21,095 (2022 - £16,036) have been recognised as an expense during the year.

20 Controlling party

Rutland House Community Trust Limited is a company limited by guarantee and not having share capital; it is incorporated under the Companies Act and governed by the Memorandum and Articles of Association of the charity. The trustees of the charity are elected members and act as directors of the charity who are deemed to be the controlling party of the charity.

21 Related party transactions

Remuneration of key management personnel
The remuneration of key management personnel is as follows.

	2023	2022
	£	£
Aggregate compensation	129,958	113,396

22 Cash generated from operations

	2023	2022
	£	£
(Deficit)/surplus for the year	(45,476)	29,136
Adjustments for:		
Investment income recognised in statement of financial activities	(4,014)	(460)
Loss on disposal of tangible fixed assets	474	4,550
Depreciation and impairment of tangible fixed assets	27,144	19,901
Movements in working capital:		
(Increase) in debtors	(8,150)	(7,923)
Increase/(decrease) in creditors	7,777	(590)
Cash (absorbed by)/generated from operations	(22,245)	44,614

23 Analysis of changes in net funds

During the year the charitable company had no borrowings or obligations under finance leases. The changes in net funds of the charity therefore solely comprise of cash and cash equivalents.

RUTLAND HOUSE COMMUNITY TRUST LIMITED

England & Wales - Charity number 1106898

Accounts

Charity Registration No. 1106898

Company Registration No. 05263509 (England and Wales)

RUTLAND HOUSE COMMUNITY TRUST LIMITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

RUTLAND HOUSE COMMUNITY TRUST LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs A Gordon-Kerr (Chairman) Mr M Williams Mr J Davies Mr G Marsh Mr C Riley (Vice Chairman)
Charity number	1106898
Company number	05263509
Principal address	Willowbrook Willow Crescent Oakham Rutland LE15 6EH
Registered office	Willowbrook Willow Crescent Oakham Rutland LE15 6EH
Auditor	Newby Castleman LLP West Walk Building 110 Regent Road Leicester LE1 7LT
Bankers	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ Melton Mowbray Building Society Leicester Road Melton Mowbray Leicestershire LE13 0DB

RUTLAND HOUSE COMMUNITY TRUST LIMITED

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RUTLAND HOUSE COMMUNITY TRUST LIMITED

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their report together with the financial statements of the Charity for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Accounting and Reporting by Charities: Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Objectives and activities

The objectives of the Charity as stated in the Memorandum of Articles and Association are as follows:

The object of the Trust is to provide a residential home (Willowbrook) and other individually designed quality services that promote opportunities for the development and self-fulfilment of adults with learning disabilities who primarily are or have been resident in Rutland or the surrounding area.

Rutland House Community Trust offers individually designed, quality services that promote opportunities for the development and self-fulfilment of adults with learning, physical and sensory disabilities.

The Trust is committed to the Personal Development and inclusion of all its service users through the mechanism of using a "Person Centred Planning" process to ensure that their needs, aspirations and potential are developed to the highest possible level.

We believe that everyone should be supported in expanding their personal and social activities, as they desire, including the opportunity to experience new and challenging situations. All service users are enabled to undertake group supported holiday activities.

Where applicable full professional risk assessments are carried out.

Rutland House Community Trust achieves its objectives by offering care and support for adults with learning, physical and sensory disabilities in the following areas:

- Residential care at Willowbrook for ten permanent residents.
- Supported Living for five tenants at Waterside and two at Brooke House.
- Domiciliary Care in the client's own home within the community.

The Trustees have considered the strategic direction of the Trust's activities and have set their priorities and key areas as follows:

- Ensuring that the current operations are maintained to the highest possible standard.
- Redevelopment of Willowbrook to bring it up to more current expectations.
- Expanding service user's access to social, educational, employment and day opportunities.
- Expansion of Supported Living activities & Domiciliary care as opportunities arise and dependent on staff availability.
- Provision of support and care in the community for elderly, physically and/or sensory impaired people if the Trustees are satisfied that this is achievable and in the best interest of the Trust.

Public Benefit

The Trustees confirm that they have complied with the guidance issued by the Charity Commission on public benefit in deciding what activities they should undertake and reviewing the plans for the future.

Achievements and performance

Occupancy rates for the year were as follows;
Willowbrook 77.7%
Waterside 82.3%
Brooke House 66.3%.

The Trust received a visit from CQC to Willowbrook, this resulted in a change of rating from GOOD to REQUIRES IMPROVEMENT

The Supported Living Service maintains the overall rating from CQC of GOOD.

The Registered Manager for Willowbrook remains in posts.

The Supported Living Manager became registered with CQC on the 27th September 2021.

The Trust has established a model of funding for our supported living services with the Local Authority.

Financial review

The Trustees, who are also directors of the charity for purposes of the Companies Act, have adopted the provisions of the Charities SORP (FRS 102) in preparing the annual report and financial statements.

The results for the year ended 31st March 2022 are shown in the Statement of Financial Activities on page 11 and the position of the charity as at 31st March 2022 is shown on the Balance Sheet on page 12.

Total income for the year remained consistent to last despite a decrease in donations due to the quantity of grants received during the year which was over double the amount received last year. Total expenditure decreased by 3% mainly due to a decrease in care costs.

Risk Management

The Trustees have considered various areas where the Trust and its operations could be vulnerable as follows:

- Supported Living Services: Direct Payments are now common place in supporting living allowing Service Users to choose who provide their support. Whilst this is preferable to tendering the Local Authority to supply services there is always the risk that a service user may choose a different provider.

- Coronavirus: COVID-19 continues to cause problems; staff are not permitted to attend work if they have any symptoms or test positive & we are restricted from sharing staff between services if we have any positive cases - this puts a strain on staffing levels. In addition, if we have 2 positive cases within Willowbrook at the same time, Willowbrook is required to “lockdown”. This negatively affects the well-being of our service users & staff.

- Recruitment: due to the rural environment of our catchment area, there is considered to be some small risk in maintaining full staffing requirements. Any shortfall in this area is met by externally provided workers.

- Funding Models: there is not an identifiable funding model in place for our residential service, this leaves the service vulnerable if it loses a “high funded” service user. The Trust is working with the Local Authority to establish a fair cost of care to enable adequate funding levels.

In view of the above the Board of Trustees is carrying out a detailed review of its operations to ensure the future viability of the Trust and that any decisions made are in the best interest of service users and staff.

Reserves Policy

Financial Objectives

Operating Cash Reserves - As stated above the Trust must ensure the future sustainability of its operations and will maintain Cash Reserves at a minimum of 3 month's value of Operating Expenditure.

Operating Cash Reserves are defined as:
Net Current Assets (excluding capital assets and restricted creditors)
Less Total Cash Balances held as Restricted Funds, defined above.

This policy shall be subject to confirmation at Annual General Meetings of the Trust and may be amended as determined at any General Meeting of the Trust.

Unrestricted Reserves

Unrestricted Reserves excluding Designated Funds stand at £566,799 of which cash and net current assets represent £246,222. This latter figure will sustain operations in a "nil income environment" for approximately four months based on costs incurred in the year ended 31 March 2022, against the Reserves Policy of three months for the forthcoming year.

Restricted Funds

Restricted reserves stand at £47,055 of which cash and net current assets represent £47,055.

Plans for the future

The Trust aims to continue its commitment to staff development.

The Trust is also aiming to expand its provision of domiciliary care.

The Trust has set up a sub committee to plan for the development of the Willowbrook building.

The Trust aim to hold another fun run and other fund raising activities.

The Trust will look at the provision of all care sector activities in the area and consider the viability of expansion into new services in the future.

The Trust will look at splitting Brooke House into 2 separate units.

The Trust is continuing to work with the Local Authority to establish a fair cost of care for Willowbrook which will give both parties a transparent fee system going forwards.

Structure, governance and management

Rutland House Community Trust Limited is registered as a Charity with the Charity Commission. It is constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The Trustees who have held office since 1 April 2021 were:
Mrs A Gordon-Kerr (Chair)
Mr M Williams (Treasurer)
Mr C Riley, (Vice Chair)
Mr J Davies
Mr G Marsh

Resignation of Trustees

Mr S Brown (resigned as Chair & Trustee on the 4th March 2022)
Mrs S Cheverton (resigned as Secretary & Trustee on the 13th October 2021)

The Trustees are the Directors of the company and are appointed in accordance with the Articles of Association and retire by rotation.

If a new Trustee position becomes available, the board approaches those individuals who they identify as having particular skill sets which would benefit the Charity. The board subsequently makes an informed decision on the new appointment based on the candidates knowledge, skills and experience.

A Trustee appointment cannot be confirmed until satisfactory checks have been made with the “Disclosure & Barring Service” and receipt of appropriate references.

The induction process is conducted under the guidance of the Chairman as follows:

- Discussions with the Chairman and Treasurer to cover the detailed structure and operation of the Trust’s legal and financial operations and reporting requirements.

- A clear understanding must be achieved regarding the Charity Commission current requirements and the responsibilities of Charity Trustees.

- Meetings with the Operations Manager and managers to ensure a full understanding of the Trust’s operations and regulatory requirements (CQC Essential Standards etc).

- New Trustees must appraise themselves with the Trust’s Policy and Procedure Manual.

As part of the induction new Trustees will accompany other Trustees at least twice to carry out the monthly “Owners’ Inspection” of Willowbrook as required under Care Standards. All Trustees share this responsibility equally.

Organisational Structure
The Trustees are the Board of Directors and exercise all the powers of the Trust in accordance with the Articles of Association. It meets at least four times a year. To ensure best practice throughout the organisation, sub-committees control and manage all of its activities which are chaired by a Trustee and contain at least another Trustees.

The work, findings and recommendations of all sub-committees are reported to the Board by its Trustee chair and where necessary formal approval gained.

The sub-committees are:

- The Management Committee which is chaired by the Chairman of the Trust and meets every month.

- Other sub-committees established as necessary and which cover:

    - Client Referrals - when vacancies exist and further consideration is given to applicants from new residents.

    - Disciplinary Matters - when the need arises.

Under the requirements for the Care Quality Commission of Social Care Inspection, the Trustees are responsible for completing a monthly inspection at one of its sites under the Residential Care Standards. In addition, the Operations Manager carries out sporadic checks at Willowbrook and Waterside as part of the Trust’s in house quality assurance procedure.

To facilitate effective management, Trustees control day-to-day operations. The Management Committee meets each month to review operations and receive reports from managers. Other meetings are held as follows:

- The Staff Management Meeting chaired by the Operations Manager, which meets each week.
- The managers and senior care officers have monthly "senior" meetings, which are chaired by the Operations Manager.
- Managers of the Trust's two services have monthly team meetings with all staff and report to the Staff Management Meeting.
- Training/Diploma meetings are held quarterly, these are chaired by the Operations Manager and attended by assessors to discuss the needs and progress of staff undertaking qualifications.

The remuneration of key management is approved by the Chairman of Trustees and is set against established pay scales, benchmarked in comparison with similar sized charities.

The Board of Trustees continuously monitors the status of the Trust's operations at its meetings and from information considered by the Management Committee, to ensure that the Trust will continue to function to a high standard for the foreseeable future.

Equal Opportunities

Rutland House Community Trust is committed to the principle of equal opportunities in employment. We promote equal opportunity through the application of personnel policies that ensure that individuals receive treatment that is fair, equitable and consistent with their aptitudes, potentials, skills and abilities. As such RHCT recognises its responsibilities under the equal opportunities legislation and will not discriminate on grounds of gender, marital status, race, ethnic origin, nationality, religion, sexuality, age, political opinion, affiliation, disability or mental health.

Members of RHCT and staff involved in recruitment, promotion and management will receive training as appropriate in the application of the equal opportunities policy and be made aware of the effects of possible prejudice and cultural bias. Therefore the interview and selection process is fair and relevant. Vacancies will be advertised as widely as possible to ensure that all sections of the community have an opportunity of making an application.

We aim to ensure that no service user, job applicant, staff member, volunteer, organisation or individual to whom we provide services will be discriminated against by us on any grounds whatsoever.

We aim to foster awareness of the prejudices of all who work for and with the Trust and commit ourselves to taking positive action to affect the removal of these prejudices.

When considering potential service users, selection will be made on the basis of ability of the service to meet the needs of the potential service user according to their disability and not on the grounds of race, nationality, ethnic or national origin or religion.

Service users are entitled to equal opportunities within society and so will be supported by staff to have full opportunity to use community facilities: have their religious and cultural needs respected and met and to be treated with dignity and respect at all times. Service users are entitled to equal opportunities regardless of their disability and to live in an enabling environment. They will be given the opportunity to participate in appropriate learning experiences and will be encouraged to advocate for themselves wherever possible.

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Rutland House Community Trust Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP 2015 (FRS 102);

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and

- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Mrs A Gordon-Kerr (Chair)
Trustee

Dated: 26 October 2022

RUTLAND HOUSE COMMUNITY TRUST LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF RUTLAND HOUSE COMMUNITY TRUST LIMITED

Opinion

We have audited the financial statements of Rutland House Community Trust Limited (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including it's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees' report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Extent to which the audit was considered capable of detecting irregularities

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. However, responsibility for the prevention and detection of fraud ultimately rests with both those charged with governance and management of the charitable company.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- obtaining an understanding of the legal and regulatory framework applicable to the charitable company by considering the nature of the industry in which the charitable company operates and enquiring of management; and
- identifying the key laws and regulations considered to have a direct impact on the financial statements including the UK Companies Act 2006, UK Charities Act 2011, UK Generally Accepted Accounting Practice UK and UK tax legislation. Other regulations identified which were not considered to have a direct impact on the financial statements but which were considered central to the ability of the charitable company to operate were Care Quality Commission Regulations; and

- assessing how the charitable company is complying with the applicable legal and regulatory framework by making further enquiries of management and observing the company's control environment regarding compliance with regulations and fraud prevention; and
- assessing the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur, by considering the effectiveness of the charitable company's accounting systems and controls and how these were monitored by management. Where the risk of material misstatement was considered to be higher in certain areas, further audit procedures were designed to address this increased risk; and
- discussing amongst the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud.

Audit response to risks of irregularities identified

Our procedures to respond to risks identified included the following:

- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations; and
- enquiry of charitable company staff responsible for compliance to identify any instances of non-compliance with laws and regulations; and
- enquiry of management, those charged with governance and other relevant parties around actual and potential litigation claims; and
- reviewing supporting documentation regarding actual and potential litigation claims; and
- reviewing minutes of meetings of those charged with governance; and
- performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias; and
- communicating identified laws and regulations and potential fraud risks to all engagement team members and assessing whether there are any indications of fraud or non-compliance with laws and regulations throughout the audit.

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%e2%80%99s-responsibilities-for. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RUTLAND HOUSE COMMUNITY TRUST LIMITED

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Newby Castleman LLP
Chartered Accountants
Statutory Auditor
West Walk Building
110 Regent Road
Leicester
LE1 7LT

28 October 2022

Newby Castleman LLP is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

RUTLAND HOUSE COMMUNITY TRUST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2022 £	Total 2021 £
Income from						
Donations and legacies	**3**	6,845	-	46,093	52,938	35,900
Charitable activities	**4**	841,927	-	-	841,927	852,334
Investments	**5**	460	-	-	460	1,229
Total		849,232	-	46,093	895,325	889,463
Expenditure on						
Charitable activities	**6**	833,919	2,993	24,727	861,639	889,103
Other	**9**	4,459	91	-	4,550	1,061
Total		838,378	3,084	24,727	866,189	890,164
Net movement in funds		10,854	(3,084)	21,366	29,136	(701)
Reconciliation of funds						
Total funds brought forward		555,945	346,382	25,689	928,016	928,717
Total funds carried forward		566,799	343,298	47,055	957,152	928,016

All income and expenditure derive from continuing activities.

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

RUTLAND HOUSE COMMUNITY TRUST LIMITED

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	**12**		451,635		426,637
Current assets					
Debtors	**13**	47,268		39,345	
Cash at bank and in hand		508,424		512,799	
		555,692		552,144	
Creditors: amounts falling due within one year	**14**	(50,175)		(50,765)	
Net current assets			505,517		501,379
Total assets less current liabilities			957,152		928,016
Total funds of the charity					
Restricted funds	**16**		47,055		25,689
Designated funds	**17**		343,298		346,382
Unrestricted funds	**17**		566,799		555,945
Total charity funds			957,152		928,016

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

For the year ending 31 March 2022 the company was entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006 relating to small companies but as this is a charity, it is subject to audit under the Charities Act 2011.

Directors responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised by the board of trustees on 26 October 2022 and are signed on its behalf by:

Mrs A Gordon-Kerr (Chairman)
Trustee

The notes on pages 14 - 24 form part of these financial statements.

Company Registration No. 05263509

RUTLAND HOUSE COMMUNITY TRUST LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**22**		44,614		(4,691)
Investing activities					
Purchase of tangible fixed assets		(64,949)		(5,318)	
Proceeds on disposal of tangible fixed assets		15,500		-	
Interest received		460		1,229	
Net cash used in investing activities			(48,989)		(4,089)
Net decrease in cash and cash equivalents			(4,375)		(8,780)
Cash and cash equivalents at beginning of year			512,799		521,579
Cash and cash equivalents at end of year			508,424		512,799

1 Accounting policies

Charity information

Rutland House Community Trust Limited ("the charity") is a private company limited by guarantee incorporated in England and Wales. The address of the registered office and place of business is given in the legal and administrative information page of these financial statements.

The members of the company include the trustees named within the legal and administrative information. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

1.1 Basis of preparation

The charitable company is a public benefit entity as defined by FRS 102. These financial statements have been prepared in accordance with The Financial Reporting Standard applicable in the UK and Republic of Ireland (“FRS 102”), Accounting and Reporting by Charities: the Statement of Recommended Practice for charities applying FRS 102 (2019), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. 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. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company 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 unless the funds have been designated for other purposes.

Designated funds are unrestricted funds of the charity that the trustees have decided at their discretion to set aside for specific purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1 Accounting policies **(Continued)**

1.4 Income recognition

Income is recognised when the charitable company 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.

Income from charitable activities primarily include:

- care fees received under contract and fees where entitlement to the funding is subject to specific performance conditions. Fees are recognised as earned when the related services are provided.
- rental income is received from letting a property to further the charities activities. This is recognised on an accruals basis.

Investment income is earned through holding assets for investment purposes. It comprises bank interest and is recognised on an accruals basis.

1.5 Government grants

Government grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured with reliability. If entitlement is not met, then the amounts are deferred.

1.6 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Expenditure is recognised when there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably. It is recognised under the principal heading of expenditure on charitable activities which includes costs incurred by the charity in the delivery of its activities and services for its users.

Irrecoverable VAT is charged against the category of resources expensed for which it was incurred.

1.7 Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Support costs are allocated to expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 9.

1.8 Tangible fixed assets

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

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

Leasehold property	1% per annum of cost
Fixtures, fittings & equipment	20% per annum of cost
Motor vehicles	10% per annum of cost

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1 Accounting policies **(Continued)**

1.10 Financial instruments

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

Debtors and creditors with no stated interest rate and receivable or payable within one year are measured at transaction price. Any losses arising from impairment are recognised in the Statement of Financial Activities ("SOFA").

1.11 Taxation

Rutland House Community Trust Limited is a registered charity and no taxation provision is required as its income from charitable activities falls within the various exemptions available to registered charities.

1.12 Employee benefits

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

1.13 Retirement benefits

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

1.14 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to the SOFA on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

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

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

The trustees do not consider there to be any key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations	6,845	-	6,845	1,331
Government grants	-	46,093	46,093	34,569
	6,845	46,093	52,938	35,900

Unrestricted funds	16,680
Restricted funds	19,220
	35,900

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Care fees	821,666	-	821,666	836,125
Transport income	5,449	-	5,449	1,616
Rental income	14,812	-	14,812	14,593
	841,927	-	841,927	852,334

Unrestricted funds	852,334
Restricted funds	-
	852,334

5 Income from investments

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Interest receivable	460	-	460	1,229

Unrestriced funds	1,229
Restricted funds	-
	1,229

6 Expenditure on charitable activities

	Activities undertaken directly Note 7 £	Support costs Note 8 £	Total 2022 £	Total 2021 £
Care costs	778,957	76,360	855,317	880,771
Transport costs	6,322	-	6,322	8,332
	785,279	76,360	861,639	889,103
Unrestricted funds			836,912	869,883
Restricted funds			24,727	19,220
			861,639	889,103

7 Expenditure on activities undertaken directly

	Care Costs £	Transport Costs £	Total 2022 £	Total 2021 £
Staff costs	695,328	-	695,328	691,118
Depreciation	17,970	1,931	19,901	15,308
Direct care costs	58,621	-	58,621	82,632
Direct transport costs	-	4,391	4,391	6,401
Insurance	7,038	-	7,038	7,065
	778,957	6,322	785,279	802,524

8 Expenditure on support costs

	2022	2021
	£	£
Staff costs	10,105	10,077
Rent	12,718	10,108
Rates	1,989	2,143
Insurance	4,692	4,710
Light and heat	18,063	23,674
Repairs and maintinance	9,604	14,085
Office costs	13,564	16,071
Charges and fees	112	98
Audit fees	5,500	5,600
Other costs	13	13
	76,360	86,579
Analysed between		
Charitable activities	76,360	86,579

Support costs have been allocated to activities on a relevant basis to the nature of the underlying costs in proportion to resources used. Support costs include governance costs totalling £15,618 (2021: £15,690).

9 Other expenditure

	Unrestricted funds		Total	Total
	general	designated	2022	2021
	£	£	£	£
Loss on disposal of tangible fixed assets	4,459	91	4,550	1,061

Unrestricted funds	1,061
Restricted funds	-
	1,061

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Employees	34	33

11 Employees (Continued)

Employment costs	2022	2021
	£	£
Wages and salaries	651,872	642,214
Social security costs	44,092	47,792
Other pension costs	9,469	11,189
	705,433	701,195

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

12 Tangible fixed assets

	Leasehold property	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2021	476,231	84,887	65,605	626,723
Additions	-	64,949	-	64,949
Disposals	(3,696)	(2,126)	(31,183)	(37,005)
At 31 March 2022	472,535	147,710	34,422	654,667
Depreciation and impairment				
At 1 April 2021	91,591	71,829	36,666	200,086
Depreciation charged in the year	4,768	11,693	3,440	19,901
Eliminated in respect of disposals	(112)	(1,251)	(15,592)	(16,955)
At 31 March 2022	96,247	82,271	24,514	203,032
Carrying amount				
At 31 March 2022	376,288	65,439	9,908	451,635
At 31 March 2021	384,640	13,058	28,939	426,637

13 Debtors

Amounts falling due within one year	2022	2021
	£	£
Trade debtors	6,738	14,298
Other debtors	23,281	938
Prepayments and accrued income	17,249	24,109
	47,268	39,345

14 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	9,317	3,980
Trade creditors	22,530	27,158
Accruals	18,328	19,627
	50,175	50,765

15 Retirement benefit schemes

Defined contribution schemes

The charitable company operates a defined contribution pension scheme for all qualifying employees.

The charge to the SOFA in respect of defined contribution schemes was £9,469 (2021 - £11,189). This expenditure has been allocated to support costs and unrestricted general funds.

16 Restricted funds

The funds of the charity include restricted funds held for specific purposes:

		Movement in funds		
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£
Future Development	25,689	-	-	25,689
Coronavirus Infection Control and Support	-	46,093	(24,727)	21,366
	25,689	46,093	(24,727)	47,055

		Movement in funds		
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£
Future Development	25,689	-	-	25,689
Coronavirus Infection Control and Support	-	19,220	(19,220)	-
	25,689	19,220	(19,220)	25,689

The Future Development fund represents cash which has been received for the future development of the charity.

The Coronavirus Infection Control and Support fund represents amounts received from the Government and local authorities to cover additional costs in respect of the Covid-19 pandemic.

17 Unrestricted funds

The unrestricted funds of the charity include general and designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

		Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Depreciation	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£
Designated funds						
Building	126,495	-	-	(1,483)	-	125,012
New Build	176,740	-	-	-	-	176,740
Transport	43,147	-	(91)	(1,510)	-	41,546
	346,382	-	(91)	(2,993)	-	343,298
General funds	555,945	849,232	(821,468)	(16,910)	-	566,799
	902,327	849,232	(821,559)	(19,903)	-	910,097

		Movement in funds			
	Balance at 1 April 2020	Incoming resources	Resources expended	Depreciation	Transfers	Balance at 31 March 2021
	£	£	£	£	£	£
Designated funds						
Building	127,976	-	-	(1,481)	-	126,495
New Build	176,740	-	-	-	-	176,740
Transport	47,777	-	-	(4,630)	-	43,147
	352,493	-	-	(6,111)	-	346,382
General funds	550,535	870,243	(855,636)	(9,197)	-	555,945
	903,028	870,243	(855,636)	(15,308)	-	902,327

The Building fund represents the net book value of certain assets which have been designated by the trustees for general building purposes.

The New Build fund represents cash designated by the trustees for the redevelopment and refurbishment of the existing buildings.

The Transport fund comprise cash, and the net book value of motor vehicles, designated by the trustees to provide transport assistance to users.

18 Analysis of net assets between funds

	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Resticted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:				
Tangible assets	320,577	131,058	-	451,635
Current assets/(liabilities)	246,222	212,240	47,055	505,517
	566,799	343,298	47,055	957,152

	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Resticted funds 2021 £	Total 2021 £
Fund balances at 31 March 2021 are represented by:				
Tangible assets	276,995	149,642	-	426,637
Current assets/(liabilities)	278,950	196,740	25,689	501,379
	555,945	346,382	25,689	928,016

19 Operating lease commitments

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

	2022 £	2021 £
Within one year	11,893	5,823
Between two and five years	16,169	16,381
In over five years	121,480	123,368
	149,542	145,572

Lease payments totalling £16,036 (2021 - £11,284) have been recognised as an expense during the year.

20 Controlling party

Rutland House Community Trust Limited is a company limited by guarantee and not having share capital; it is incorporated under the Companies Act and governed by the Memorandum of Articles of Association of the charity. The trustees of the charity are elected members and act as directors of the charity who are deemed to be the controlling party of the charity.

21 Related party transactions

Remuneration of key management personnel
The remuneration of key management personnel is as follows.

	2022	2021
	£	£
Aggregate compensation	113,396	99,574

22 Cash generated from operations

	2022	2021
	£	£
Surplus/(deficit) for the year	29,136	(701)
Adjustments for:		
Investment income recognised in statement of financial activities	(460)	(1,229)
Loss on disposal of tangible fixed assets	4,550	1,061
Depreciation and impairment of tangible fixed assets	19,901	15,308
Movements in working capital:		
(Increase) in debtors	(7,923)	(7,770)
(Decrease) in creditors	(590)	(11,360)
Cash generated from/(absorbed by) operations	44,614	(4,691)

23 Analysis of changes in net funds

During the year the charitable company had no borrowings or obligations under finance leases. The changes in net funds of the charity therefore solely comprise of cash and cash equivalents.

RUTLAND HOUSE COMMUNITY TRUST LIMITED

England & Wales - Charity number 1106898

Accounts

Charity Registration No. 1106898

Company Registration No. 05263509 (England and Wales)

RUTLAND HOUSE COMMUNITY TRUST LIMITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

RUTLAND HOUSE COMMUNITY TRUST LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Brown (Chairman) Mr M Williams Mr J Davies Mrs A Gordon-Kerr Mr G Marsh Dr SG Cheverton Mr C Riley	 (Appointed 20 January 2021)
Charity number	1106898	
Company number	05263509	
Principal address	Willowbrook Willow Crescent Oakham Rutland LE15 6EH	
Registered office	Willowbrook Willow Crescent Oakham Rutland LE15 6EH	
Auditor	Newby Castleman LLP West Walk Building 110 Regent Road Leicester LE1 7LT	
Bankers	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ Melton Mowbray Building Society Leicester Road Melton Mowbray Leicestershire LE13 0DB	

RUTLAND HOUSE COMMUNITY TRUST LIMITED

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RUTLAND HOUSE COMMUNITY TRUST LIMITED

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report together with the financial statements of the Charity for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Accounting and Reporting by Charities: Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Objectives and activities

The objectives of the Charity as stated in the Memorandum of Articles and Association are as follows:

The object of the Trust is to provide a residential home (Willowbrook) and other individually designed quality services that promote opportunities for the development and self-fulfilment of adults with learning disabilities who primarily are or have been resident in Rutland or the surrounding area.

Rutland House Community Trust offers individually designed, quality services that promote opportunities for the development and self-fulfilment of adults with learning, physical and sensory disabilities.

The Trust is committed to the Personal Development and inclusion of all its service users through the mechanism of using a "Person Centred Planning" process to ensure that their needs, aspirations and potential are developed to the highest possible level.

We believe that everyone should be supported in expanding their personal and social activities, as they desire, including the opportunity to experience new and challenging situations. All service users are enabled to undertake group supported holiday activities.

Where applicable full professional risk assessments are carried out.

Rutland House Community Trust achieves its objectives by offering care and support for adults with learning, physical and sensory disabilities in the following areas:

- Residential care at Willowbrook for ten permanent residents.
- Supported Living for five tenants at Waterside and two at Brooke House.
- Domiciliary Care in the client's own home within the community.

The Trustees have considered the strategic direction of the Trust's activities and have set their priorities and key areas as follows:

- Ensuring that the current operations are maintained to the highest possible standard.
- Redevelopment of Willowbrook to bring it up to more current expectations.
- Expanding service user's access to social, educational, employment and day opportunities.
- Expansion of Supported Living activities & Domiciliary care as opportunities arise and dependent on staff availability.
- Provision of support and care in the community for elderly, physically and/or sensory impaired people if the Trustees are satisfied that this is achievable and in the best interest of the Trust.

Public Benefit

The Trustees confirm that they have complied with the guidance issued by the Charity Commission on public benefit in deciding what activities they should undertake and reviewing the plans for the future.

Achievements and performance

Occupancy rates for the year were as follows;
Willowbrook 80%
Waterside 98%
Brooke House 100%.

Due to the COVID pandemic the Trust received no official visits or inspection through the year. There have been no cases of COVID-19 within the services

The Personal Care Service maintains the overall rating from CQC of GOOD.

Willowbrook maintains the CQC rating GOOD in in all areas.

The Trust maintains the permission from Oakham Town Council to build on the land behind Willowbrook.

The Registered Manager for Willowbrook left our employment, a skilled replacement has been appointed. There has been another manager appointed within the Supported Living service, she is awaiting registration with CQC.

The head office has moved to a property on the outskirts of the town, this provides more amenities whilst still being easily accessible to our service users & staff.

Financial review

The trustees, who are also directors of the charity for purposes of the Companies Act, have adopted the provisions of the Charities SORP (FRS 102) in preparing the annual report and financial statements.

The results for the year ended 31 March 2021 are shown in the Statement of Financial Activities on page 12 and the position of the charity as at 31 March 2021 is shown on the Balance Sheet on page 13.

Total income for the year increased by 5% which was due to an increase in care fees together with the receipt of government coronavirus grants during the year. Total expenditure increased by 4% mainly due to an increase in care costs.

During most of the year the coronavirus (COVID-19) pandemic resulted in a lockdown of the residences, in accordance with government guidelines. In the opinion of the Trustees, there has been no significant effect on the finances of the charity. As the income is generated from the local authorities there is minimal risk of there being any significant changes to the charities income.

Reserves Policy

Financial Objectives

Operating Surplus - To ensure that the funds of the Trust are adequate for future sustainability and that Assets can be funded at Replacement Value when required, the Trust will manage its operations to provide a surplus which should not be less than 5% of its Unrestricted income.

Operating Cash Reserves - As stated above the Trust must ensure the future sustainability of its operations and will maintain Cash Reserves at a minimum of 3 month’s value of Operating Expenditure.

Operating Cash Reserves are defined as:
Net Current Assets (excluding capital assets and restricted creditors)
Less Total Cash Balances held as Restricted Funds, defined above.

This policy shall be subject to confirmation at Annual General Meetings of the Trust and may be amended as determined at any General Meeting of the Trust.

Unrestricted Reserves

Unrestricted Reserves excluding Designated Funds stand at £555,945 of which cash and net current assets represent £278,950. This latter figure will sustain operations in a "nil income environment" for approximately four months based on costs incurred in the year ended 31 March 2021, against the Reserves Policy of three months for the forthcoming year.

Restricted Funds

Restricted Reserves stand at £25,689 of which cash and net current assets represent £25,689. During the year end 2020 the Trustees agreed that the Hardship Fund was no longer necessary and the fund was closed.

Plans for the future

The Trust aims to continue its commitment to staff development.

The Trust is also aiming to expand its provision of domiciliary care.

The Trust will continue to raise funds for the new build and redevelopment of the Willowbrook building.

The Trust aim to hold another fun run and other fund raising activities.

The Trust will look at the provision of all care sector activities in the area and consider the viability of expansion into new services in the future.

The Trust is working with the Local Authority to establish new, transparent funding arrangements for both services.

Structure, governance and management

Rutland House Community Trust Limited is registered as a Charity with the Charity Commission. It is constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The Trustees who have held office since 1 April 2020 were:
Mr S Brown (Chair Person, appointed 9th October 2019)
Mr M Williams (Treasurer)
Mr J Davies
Mrs A Gordon-Kerr (Vice-Chair, appointed 9th October 2019)
Mr G Marsh
Mrs S Cheverton (Secretary, appointed 9th October 2019)
Mr C Riley, (appointed 20th January 2021)

Resignation of Trustees

Miss M Lynch, resigned 24th September 2020.
Mr J Leefe, resigned as Trustee 17th March 2020.

The Trustees are the Directors of the company and are appointed in accordance with the Articles of Association and retire by rotation.

If a new trustee position becomes available, the board approaches those individuals who they identify as having particular skill sets which would benefit the Charity. The board subsequently makes an informed decision on the new appointment based on the candidates knowledge, skills and experience.

A Trustee appointment cannot be confirmed until satisfactory checks have been made with the “Disclosure & Barring Service” and receipt of appropriate references.

The induction process is conducted under the guidance of the Chairman as follows:

- Discussions with the Chairman and Treasurer to cover the detailed structure and operation of the Trust’s legal and financial operations and reporting requirements.

- A clear understanding must be achieved regarding the Charity Commission current requirements and the responsibilities of Charity Trustees.

- Meetings with the Operations Manager and managers to ensure a full understanding of the Trust’s operations and regulatory requirements (CQC Essential Standards etc).

- New Trustees must appraise themselves with the Trust’s Policy and Procedure Manual.

As part of the induction new Trustees will accompany other Trustees at least twice to carry out the monthly “Owners’ Inspection” of Willowbrook as required under Care Standards. All Trustees share this responsibility equally.

Organisational Structure

The Trustees are the Board of Directors and exercise all the powers of the Trust in accordance with the Articles of Association. It meets at least four times a year. To ensure best practice throughout the organisation, sub-committees control and manage all of its activities which are chaired by a Trustee and contain at least another Trustees.

The work, findings and recommendations of all sub-committees are reported to the Board by its Trustee chair and where necessary formal approval gained.

The sub-committees are:

- The Management Committee which is chaired by the Chairman of the Trust and meets every month.

- Other sub-committees established as necessary and which cover:

    - Client Referrals - when vacancies exist and further consideration is given to applicants from new residents.

    - Disciplinary Matters - when the need arises.

Under the requirements for the Care Quality Commission of Social Care Inspection, the Trustees are responsible for completing a monthly inspection at one of its sites under the Residential Care Standards. In addition, the Operations Manager carries out sporadic checks at Willowbrook and Waterside as part of the Trust’s in house quality assurance procedure.

To facilitate effective management, Trustees control day-to-day operations. The Management Committee meets each month to review operations and receive reports from managers. Other meetings are held as follows:

- The Staff Management Meeting chaired by the Operations Manager, which meets each week.

- The managers and senior care officers have monthly "senior" meetings, which are chaired by the Operations Manager.

- Managers of the Trust's two services have monthly team meetings with all staff and report to the Staff Management Meeting.

- Training/Diploma meetings are held quarterly, these are chaired by the Operations Manager and attended by assessors to discuss the needs and progress of staff undertaking qualifications.

These visits have not been possible throughout the year due to the pandemic, the Operations Manager has ensured the effective running of the services through virtual meetings and telephone calls. Some meetings have been held virtually but not as regularly as under normal circumstances. The Board of Trustees has received monthly updates via email.

The Board of Trustees continuously monitors the status of the Trust's operations at its meetings and from information considered by the Management Committee, to ensure that the Trust will continue to function to a high standard for the foreseeable future.

Risk Management

The Trustees have considered various areas where the Trust and its operations could be vulnerable as follows:

- Supported Living Services: The Waterside contract with Rutland County Council expired in March 2012. All of the service users have opted for Direct Payments or personalised budget (managed by the Council) which gives them the choice of who provides their support rather than the local authority.

- Financial: The financial information attached to this report demonstrates that the Trust is currently financially secure but has been experiencing difficult trading conditions for the last few years.

- Recruitment: due to the rural environment of our catchment area, there is considered to be some small risk in maintaining full staffing requirements. Any shortfall in this area is met by externally provided workers.

- Funding Models: there is not an identifiable funding model in place for either service, this leaves the services vulnerable if it loses a "high funded" service user. The Trust is working with the Local Authority to put adequate funding models in place to maintain appropriate funding levels.

In view of the above the Board of Trustees is carrying out a detailed review of its operations to ensure the future viability of the Trust and that any decisions made are in the best interest of service users and staff.

Equal Opportunities

Rutland House Community Trust is committed to the principle of equal opportunities in employment. We promote equal opportunity through the application of personnel policies that ensure that individuals receive treatment that is fair, equitable and consistent with their aptitudes, potentials, skills and abilities. As such RHCT recognises its responsibilities under the equal opportunities legislation and will not discriminate on grounds of gender, marital status, race, ethnic origin, nationality, religion, sexuality, age, political opinion, affiliation, disability or mental health.

Members of RHCT and staff involved in recruitment, promotion and management will receive training as appropriate in the application of the equal opportunities policy and be made aware of the effects of possible prejudice and cultural bias. Therefore the interview and selection process is fair and relevant. Vacancies will be advertised as widely as possible to ensure that all sections of the community have an opportunity of making an application.

We aim to ensure that no service user, job applicant, staff member, volunteer, organisation or individual to whom we provide services will be discriminated against by us on any grounds whatsoever.

We aim to foster awareness of the prejudices of all who work for and with the Trust and commit ourselves to taking positive action to affect the removal of these prejudices.

When considering potential service users, selection will be made on the basis of ability of the service to meet the needs of the potential service user according to their disability and not on the grounds of race, nationality, ethnic or national origin or religion.

Service users are entitled to equal opportunities within society and so will be supported by staff to have full opportunity to use community facilities: have their religious and cultural needs respected and met and to be treated with dignity and respect at all times. Service users are entitled to equal opportunities regardless of their disability and to live in an enabling environment. They will be given the opportunity to participate in appropriate learning experiences and will be encouraged to advocate for themselves wherever possible.

Statement of trustees' responsibilities

The Trustees, who are also the directors of Rutland House Community Trust Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP 2019 (FRS 102);

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and

- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

……

Mr S Brown (Chairman) Dated: ……

Trustee

RUTLAND HOUSE COMMUNITY TRUST LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF RUTLAND HOUSE COMMUNITY TRUST LIMITED

Opinion

We have audited the financial statements of Rutland House Community Trust Limited (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including it's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the trustee's report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees (who are also the directors of the charity for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Extent to which the audit was considered capable of detecting irregularities

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. However, responsibility for the prevention and detection of fraud ultimately rests with both those charged with governance and management of the charitable company.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- obtaining an understanding of the legal and regulatory framework applicable to the charitable company by considering the nature of the industry in which the charitable company operates and enquiring of management; and
- identifying the key laws and regulations considered to have a direct impact on the financial statements including the UK Companies Act 2006, UK Charities Act 2011, UK Generally Accepted Accounting Practice UK and tax legislation. Other regulations identified which were not considered to have a direct impact on the financial statements but which were considered central to the ability of the charitable company to operate were Quality Care Commission Regulations; and

- assessing how the charitable company is complying with the applicable legal and regulatory framework by making further enquiries of management and observing the company's control environment regarding compliance with regulations and fraud prevention; and
- assessing the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur, by considering the effectiveness of the charitable company's accounting systems and controls and how these were monitored by management. Where the risk of material misstatement was considered to be higher in certain areas, further audit procedures were designed to address this increased risk; and
- discussing amongst the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud.

Audit response to risks of irregularities identified

Our procedures to respond to risks identified included the following:

- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations; and
- enquiry of charitable company staff responsible for compliance to identify any instances of non-compliance with laws and regulations; and
- reviewing supporting documentation confirming compliance with specific laws and regulations considered central to the ability of the company to operate; and
- enquiry of management, those charged with governance and other relevant parties around actual and potential litigation claims; and
- reviewing minutes of meetings of those charged with governance; and
- performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias; and
- communicating identified laws and regulations and potential fraud risks to all engagement team members and assessing whether there are any indications of fraud or non-compliance with laws and regulations throughout the audit.

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

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

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....

Newby Castleman LLP Date: .....

Chartered Accountants
Statutory Auditor
West Walk Building
110 Regent Road
Leicester
LE1 7LT

Newby Castleman LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

RUTLAND HOUSE COMMUNITY TRUST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2021 £	Total 2020 £
Income from						
Donations and legacies	**3**	16,680	-	19,220	35,900	7,745
Charitable activities	**4**	852,334	-	-	852,334	838,892
Investments	**5**	1,229	-	-	1,229	2,181
Total		870,243	-	19,220	889,463	848,818
Expenditure on						
Raising funds	**6**	-	-	-	-	11,273
Charitable activities	**7**	863,772	6,111	19,220	889,103	843,559
Other	**10**	1,061	-	-	1,061	817
Total		864,833	6,111	19,220	890,164	855,649
Net movement in funds		5,410	(6,111)	-	(701)	(6,831)
Reconciliation of funds						
Total funds brought forward		550,535	352,493	25,689	928,717	935,548
Total funds carried forward		555,945	346,382	25,689	928,016	928,717

All income and expenditure derive from continuing activities.

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

RUTLAND HOUSE COMMUNITY TRUST LIMITED

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	**13**		426,637		437,688
Current assets					
Debtors	**14**	39,345		31,575	
Cash at bank and in hand		512,799		521,579	
		552,144		553,154	
Creditors: amounts falling due within one year	**15**	(50,765)		(62,125)	
Net current assets			501,379		491,029
Total assets less current liabilities			928,016		928,717
Total funds of the charity					
Restricted funds	**17**		25,689		25,689
Designated funds	**18**		346,382		352,493
Unrestricted funds	**18**		555,945		550,535
Total charity funds			928,016		928,717

For the year ending 31 March 2021 the company was entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006 relating to small companies but as this is a charity, it is subject to audit under the Charities Act 2011.

Directors responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The financial statements were approved and authorised by the board of trustees on ..... and are signed on its behalf by:

.....
Mr S Brown (Chairman)
Trustee

The notes on pages 15 - 26 form part of these financial statements.

Company Registration No. 05263509

RUTLAND HOUSE COMMUNITY TRUST LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	**24**		(4,691)		52,333
Investing activities					
Purchase of tangible fixed assets		(5,318)		(6,060)	
Interest received		1,229		2,181	
Net cash used in investing activities			(4,089)		(3,879)
Net (decrease)/increase in cash and cash equivalents			(8,780)		48,454
Cash and cash equivalents at beginning of year			521,579		473,125
Cash and cash equivalents at end of year			512,799		521,579

1 Accounting policies

Charity information

Rutland House Community Trust Limited ("the charity") is a private company limited by guarantee incorporated in England and Wales. The address of the registered office and place of business is given in the legal and administrative information page of these financial statements.

The members of the company include the trustees named within the legal and administrative information. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

1.1 Basis of preparation

The charity is a public benefit entity as defined by FRS 102. These financial statements have been prepared in accordance with The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102"), Accounting and Reporting by Charities: the Statement of Recommended Practice for charities applying FRS 102 (2019), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

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. These policies have been consistently applied to all years presented unless otherwise stated.

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 unless the funds have been designated for other purposes.

Designated funds are unrestricted funds of the charity that the trustees have decided at their discretion to set aside for specific purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Income recognition

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.

1 Accounting policies **(Continued)**

Income from charitable activities primarily include:

- care fees received under contract and fees where entitlement to the funding is subject to specific performance conditions. Fees are recognised as earned when the related services are provided.
- rental income is received from letting a property to further the charities activities. This is recognised on an accruals basis.

Investment income is earned through holding assets for investment purposes. It comprises bank interest and is recognised on an accruals basis.

1.5 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Expenditure is recognised when there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably. It is recognised under the principal heading of expenditure on charitable activities which includes costs incurred by the charity in the delivery of its activities and services for its users.

Irrecoverable VAT is charged against the category of resources expensed for which it was incurred.

1.6 Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Support costs are allocated to expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 9.

1.7 Tangible fixed assets

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

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

Leasehold property	1% per annum of cost
Fixtures, fittings & equipment	20% per annum of cost
Motor vehicles	10% per annum of cost

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.9 Financial instruments

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

Debtors and creditors with no stated interest rate and receivable or payable within one year are measured at transaction price. Any losses arising from impairment are recognised in the Statement of Financial Activities ("SOFA").

1.10 Taxation

Rutland House Community Trust Limited is a registered charity and no taxation provision is required as its income from charitable activities falls within the various exemptions available to registered charities.

1 Accounting policies **(Continued)**

1.11 Employee benefits

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

1.12 Retirement benefits

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

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to the SOFA on a straight line basis over the term of the relevant lease.

1.14 Government grants

Government grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured with reliability. If entitlement is not met, then the amounts are deferred.

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.

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

The trustees do not consider there to be any key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations	1,331	-	1,331	7,745
Government grants	15,349	19,220	34,569	-
	16,680	19,220	35,900	7,745
Unrestricted funds				641
Restricted funds				7,104
				7,745

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Care fees	836,125	-	836,125	819,411
Transport income	1,616	-	1,616	5,272
Rental income	14,593	-	14,593	14,209
	852,334	-	852,334	838,892

Unrestricted funds - general	838,892
Restricted funds	-
	838,892

5 Income from investments

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Interest receivable	1,229	-	1,229	2,181

Unrestriced funds	2,181
Restricted funds	-
	2,181

6 Raising funds

	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2021 £	Total 2020 £
Staff costs	-	-	-	-	11,273
	-	-	-	-	11,273

Unrestricted funds	11,273
Restricted funds	-
	11,273

7 Expenditure on charitable activities

	Activities undertaken directly Note 8 £	Support costs Note 9 £	Total 2021 £	Total 2020 £
Care costs	794,192	86,579	880,771	834,839
Transport costs	8,332	-	8,332	8,720
	802,524	86,579	889,103	843,559
Unrestricted funds - general			869,883	842,764
Restricted funds			19,220	795
			889,103	843,559

8 Expenditure on activities undertaken directly

	Care Costs £	Transport Costs £	Total 2021 £	Total 2020 £
Staff costs	691,118	-	691,118	676,449
Depreciation	13,377	1,931	15,308	23,313
Direct care costs	82,632	-	82,632	52,747
Direct transport costs	-	6,401	6,401	6,789
Insurance	7,065	-	7,065	6,915
Hardship fund expenditure	-	-	-	795
	794,192	8,332	802,524	767,008

9 Expenditure on support costs

	2021	2020
	£	£
Staff costs	10,077	7,442
Rent	10,108	8,844
Rates	2,143	2,060
Insurance	4,710	4,610
Light and heat	23,674	21,280
Repairs and maintinance	14,085	12,253
Office costs	16,071	11,105
Charges and fees	98	1,194
Audit fees and accountancy	5,600	7,750
Other costs	13	13
	86,579	76,551
Analysed between		
Charitable activities	86,579	76,551

Support costs have been allocated to activities on a relevant basis to the nature of the underlying costs in proportion to resources used. Support costs include governance costs totalling £15,690 (2020: £15,205).

10 Other expenditure

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Loss on disposal of tangible fixed assets	1,061	-	1,061	817
Unrestricted funds				817
Restricted funds				-
				817

11 Trustees

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

12 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Employees	33	30

Employment costs	2021 £	2020 £
Wages and salaries	642,214	634,948
Social security costs	47,792	48,896
Other pension costs	11,189	11,320
	701,195	695,164

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

13 Tangible fixed assets

	Leasehold property	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2020	476,231	85,868	65,605	627,704
Additions	-	5,318	-	5,318
Disposals	-	(6,299)	-	(6,299)
At 31 March 2021	476,231	84,887	65,605	626,723
Depreciation and impairment				
At 1 April 2020	86,786	73,125	30,105	190,016
Depreciation charged in the year	4,805	3,942	6,561	15,308
Eliminated in respect of disposals	-	(5,238)	-	(5,238)
At 31 March 2021	91,591	71,829	36,666	200,086
Carrying amount				
At 31 March 2021	384,640	13,058	28,939	426,637
At 31 March 2020	389,445	12,743	35,500	437,688

14 Debtors

Amounts falling due within one year	2021 £	2020 £
Trade debtors	14,298	7,972
Other debtors	938	-
Prepayments and accrued income	24,109	23,603
	39,345	31,575

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	3,980	10,442
Trade creditors	27,158	26,192
Other creditors	-	1,465
Accruals and deferred income	19,627	24,026
	50,765	62,125

16 Retirement benefit schemes

Defined contribution schemes
The charity operates a defined contribution pension scheme for all qualifying employees.

The charge to the SOFA in respect of defined contribution schemes was £11,189 (2020 - £11,320). This expenditure has been allocated to support costs and unrestricted general funds.

17 Restricted funds

The funds of the charity include restricted funds held for specific purposes:

		Movement in funds			
	Balance at 1 April 2020	Income	Expenditure	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Future Development	25,689	-	-	-	25,689
Coronavirus Infection Control and Support	-	19,220	(19,220)	-	-
	25,689	19,220	(19,220)	-	25,689

		Movement in funds			
	Balance at 1 April 2019	Income	Expenditure	Transfers	Balance at 31 March 2020
	£	£	£	£	£
Future Development	18,585	7,104	-	-	25,689
Hardship	160	19,220	(795)	635	-
	18,745	7,104	(795)	635	25,689

The Future Development fund represents cash which has been received for the future development of the charity.

The Hardship fund was established to provide grants for travel, recreation and other items for service users who could not afford such costs and who met the criteria set out in the Trust's hardship policy. During the year end 2020 the Trustee's agreed that the fund was no longer necessary and the balance of £635 was transferred from general unrestricted reserves, and the fund closed.

The Coronavirus Infection Control and Support fund represents amounts received from the Government and local authorities to cover additional costs in respect of the Covid-19 pandemic.

18 Unrestricted funds

The unrestricted funds of the charity include general and designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

		Movement in funds			
	Balance at 1 April 2020	Income	Expenditure	Depreciation	Balance at 31 March 2021
	£	£	£	£	£
Designated funds:					
Building	127,976	-	-	(1,481)	126,495
New Build	176,740	-	-	-	176,740
Transport	47,777	-	-	(4,630)	43,147
	352,493	-	-	(6,111)	346,382
General funds	550,535	870,243	(855,636)	(9,197)	555,945
	903,028	870,243	(855,636)	(15,308)	902,327

		Movement in funds			
	Balance at 1 April 2019	Income	Expenditure	Depreciation	Balance at 31 March 2020
	£	£	£	£	£
Designated funds:					
Building	136,683	-	-	(8,707)	127,976
New Build	188,013	-	(11,273)	-	176,740
Transport	52,407	-	-	(4,630)	47,777
	377,103	-	(11,273)	(13,337)	352,493
General funds	539,700	841,714	(820,268)	(9,976)	550,535
	916,803	841,714	(831,541)	(23,313)	903,028

The Building fund represents the net book value of certain assets which have been designated by the trustees for general building purposes.

The New Build fund represents cash designated by the trustees for the redevelopment and refurbishment of the existing buildings.

The Transport fund comprise cash, and the net book value of motor vehicles, designated by the trustees to provide transport assistance to users.

19 Analysis of net assets between funds

	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total £
Fund balances at 31 March 2021 are represented by:				
Tangible assets	276,995	149,642	-	426,637
Current assets/(liabilities)	278,950	196,740	25,689	501,379
	555,945	346,382	25,689	928,016

	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total £
Fund balances at 31 March 2020 are represented by:				
Tangible assets	281,935	155,753	-	437,688
Current assets/(liabilities)	268,600	196,740	25,689	491,029
	550,535	352,493	25,689	928,717

20 Events after the reporting date

The COVID-19 pandemic has not had a significant impact on the charity's financial results during this financial period or post year end. The charity is continuing to monitor the situation and will take action as appropriate.

21 Operating lease commitments

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

	2021 £	2020 £
Within one year	3,935	8,763
Between two and five years	8,829	12,571
In over five years	648	2,592
	13,412	23,926

Lease payments totalling £11,284 (2020 - £12,513) have been recognised as an expense during the year.

22 Related party transactions

Remuneration of key management personnel
The remuneration of key management personnel is as follows.

	2021	2020
	£	£
Aggregate compensation	99,574	105,959

23 Controlling party

Rutland House Community Trust Limited is a company limited by guarantee and not having share capital; it is incorporated under the Companies Act and governed by the Memorandum of Articles of Association of the charity. The trustees of the charity are elected members and act as directors of the charity who are deemed to be the controlling party of the charity.

24 Cash generated from operations

	2021	2020
	£	£
Deficit for the year	(701)	(6,831)
Adjustments for:		
Investment income recognised in statement of financial activities	(1,229)	(2,181)
Loss on disposal of tangible fixed assets	1,061	817
Depreciation and impairment of tangible fixed assets	15,308	23,313
Movements in working capital:		
(Increase)/decrease in debtors	(7,770)	31,331
(Decrease)/increase in creditors	(11,360)	5,884
Cash (absorbed by)/generated from operations	(4,691)	52,333

25 Analysis of changes in net funds

During the year the charity had no borrowings or obligations under finance leases. The changes in net funds of the charity therefore solely comprise of cash and cash equivalents.