

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.

RUTLAND HOUSE COMMUNITY TRUST LIMITED

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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.

RUTLAND HOUSE COMMUNITY TRUST LIMITED

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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)

RUTLAND HOUSE COMMUNITY TRUST LIMITED

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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.

RUTLAND HOUSE COMMUNITY TRUST LIMITED

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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.

RUTLAND HOUSE COMMUNITY TRUST LIMITED

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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 its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the 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.

RUTLAND HOUSE COMMUNITY TRUST LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RUTLAND HOUSE COMMUNITY TRUST LIMITED

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

RUTLAND HOUSE COMMUNITY TRUST LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RUTLAND HOUSE COMMUNITY TRUST LIMITED

- 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.

RUTLAND HOUSE COMMUNITY TRUST LIMITED

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 £	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 £	£	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	
		<u>555,692</u>		<u>552,144</u>	
Creditors: amounts falling due within one year	14	<u>(50,175)</u>		<u>(50,765)</u>	
Net current assets			505,517		501,379
Total assets less current liabilities			<u>957,152</u>		<u>928,016</u>
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			<u>957,152</u>		<u>928,016</u>

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

RUTLAND HOUSE COMMUNITY TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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.

RUTLAND HOUSE COMMUNITY TRUST LIMITED

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

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.

RUTLAND HOUSE COMMUNITY TRUST LIMITED

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

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.

RUTLAND HOUSE COMMUNITY TRUST LIMITED

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

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
	<u>6,845</u>	<u>46,093</u>	<u>52,938</u>	<u>35,900</u>
Unrestricted funds				16,680
Restricted funds				19,220
				<u>35,900</u>

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
	<u>841,927</u>	<u>-</u>	<u>841,927</u>	<u>852,334</u>
Unrestricted funds				852,334
Restricted funds				-
				<u>852,334</u>

5 Income from investments

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Interest receivable	460	-	460	1,229
Unrestricted funds				1,229
Restricted funds				-
				<u>1,229</u>

RUTLAND HOUSE COMMUNITY TRUST LIMITED

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

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
	<u>785,279</u>	<u>76,360</u>	<u>861,639</u>	<u>889,103</u>
Unrestricted funds			836,912	869,883
Restricted funds			24,727	19,220
			<u>861,639</u>	<u>889,103</u>

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
	<u>778,957</u>	<u>6,322</u>	<u>785,279</u>	<u>802,524</u>

RUTLAND HOUSE COMMUNITY TRUST LIMITED

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

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 maintenance	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
	<u>76,360</u>	<u>86,579</u>
Analysed between		
Charitable activities	<u>76,360</u>	<u>86,579</u>

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 2022	Total 2021
	general £	designated £	£	£
Loss on disposal of tangible fixed assets	4,459	91	4,550	1,061
	<u>4,459</u>	<u>91</u>	<u>4,550</u>	<u>1,061</u>
Unrestricted funds				1,061
Restricted funds				-
				<u>1,061</u>

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 Number	2021 Number
Employees	<u>34</u>	<u>33</u>

RUTLAND HOUSE COMMUNITY TRUST LIMITED

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

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
	<u>705,433</u>	<u>701,195</u>

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	<u>472,535</u>	<u>147,710</u>	<u>34,422</u>	<u>654,667</u>
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	<u>96,247</u>	<u>82,271</u>	<u>24,514</u>	<u>203,032</u>
Carrying amount				
At 31 March 2022	<u>376,288</u>	<u>65,439</u>	<u>9,908</u>	<u>451,635</u>
At 31 March 2021	<u>384,640</u>	<u>13,058</u>	<u>28,939</u>	<u>426,637</u>

13 Debtors

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

RUTLAND HOUSE COMMUNITY TRUST LIMITED

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

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
	<u>50,175</u>	<u>50,765</u>

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:

	Balance at 1 April 2021 £	Movement in funds 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
	<u>25,689</u>	<u>46,093</u>	<u>(24,727)</u>	<u>47,055</u>

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

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.

RUTLAND HOUSE COMMUNITY TRUST LIMITED

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

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.

	Balance at 1 April 2021	Incoming resources	Movement in funds		Transfers	Balance at 31 March 2022
	£	£	Resources expended	Depreciation	£	£
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

	Balance at 1 April 2020	Incoming resources	Movement in funds		Transfers	Balance at 31 March 2021
	£	£	Resources expended	Depreciation	£	£
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.

RUTLAND HOUSE COMMUNITY TRUST LIMITED

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

18 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total
	general	designated	funds	
	2022	2022	2022	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
	<u>566,799</u>	<u>343,298</u>	<u>47,055</u>	<u>957,152</u>
	Unrestricted funds		Restricted funds	Total
	general	designated	funds	
	2021	2021	2021	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
	<u>555,945</u>	<u>346,382</u>	<u>25,689</u>	<u>928,016</u>

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
	<u>149,542</u>	<u>145,572</u>

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.

RUTLAND HOUSE COMMUNITY TRUST LIMITED

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

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.