

Company registration number: 05250265

Charity registration number: 1107987

The Thorndene Society Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

The Thorndene Society Ltd

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The Thorndene Society Ltd

Reference and Administrative Details

Trustees	Mr JT Leingang Mrs WR Mills Mrs P Moore Mr MA Batchelor
Charity Registration Number	1107987
Company Registration Number	05250265
Registered Office	The charity is incorporated in England and Wales. Frog Cottage The Friars Canterbury Kent CT1 2AS
Independent Examiner	Mr Abhinandan Jain 9 Mount Pleasant Blean Canterbury Kent CT2 9EU
Solicitors:	Furley Page LLP 39 St Margaret's Street Canterbury CT1 2TX

The Thorndene Society Ltd

Strategic Report for the Year Ended 31 March 2022

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2022, in compliance with s414C of the Companies Act 2006.

Financial review

Policy on reserves

The trustees do not intend to accumulate significant reserves of funds. In general, efforts are made to disperse any income within twelve months of receipt.

The trustees policy is to maintain reserves to a level whereby the charity can meet reasonable requests for normal funding without the need to fall back on a fund raising campaign first.

Reserve funds are held in an interest bearing bank account as it is anticipated that balances will be expended in the next financial period of operation.

The strategic report was approved by the trustees of the charity on 14 April 2022 and signed on its behalf by:

.....
Mr JT Leingang
Trustee

.....
Mr MA Batchelor
Trustee

The Thorndene Society Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Objectives and activities

Objects and aims

The charity seeks to promote and protect the physical and mental health of persons with learning disabilities by providing financial assistance to such persons and / or organisations that provide services to people with learning disabilities.

Objectives, strategies and activities

In the past year it has been able to assist the National Autistic Association in its work to provide assistance to those who suffer from autism with a wide range of programmes including education and support. They also assist by providing helplines to provide information to families about programmes available. They do much to enhance public awareness of the condition.

The Society has continued to collect funds to provide support for a school for learning disabled children in Sri Lanka that was badly impacted by the tsunami in that region in 2004. It has consistently assisted the school ever since the tsunami struck. The impact of the tsunami has been devastating, particularly for vulnerable people. The charity is a significant benefactor for this particular school which is a charity in its own right.

The Society has provided continued assistance to the Down's Syndrome Association (DSA) in their continuing work to provide aid to people who suffer from this syndrome. The moneys have gone into a variety of projects and services that benefit these people. The DSA continues to champion the rights of people with Down's Syndrome and is proactive in their approach. The DSA was established in 1970 and they answer approximately 30,000 telephone enquiries per annum.

The Society has continued to assist a home for the learning disabled in Kent in their activities to broaden the life experiences of their residents. These activities routinely include training, field trips, special equipment and cultural events that would not normally be funded in such a home.

Public benefit

The charity continued to promote and protect the physical and mental health of persons with learning disabilities by providing financial assistance to such persons and / or organisations that provide services to people with learning disabilities.

The resources expended by the charity this year have included the provision of funds of £57,543 to a residential home for people with learning disabilities in Kent. A grant of £1,000 was made to a selected school for children with learning disabilities in Sri Lanka. Grants totalling £1,000 have been made to other charities that support people with learning disabilities. These were given to the National Autistic Society and The Down's Syndrome Association.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees and officers

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

The Thorndene Society Ltd

Trustees' Report

Trustees:

Mr JT Leingang
Mrs WR Mills
Mrs P Moore
Mr MA Batchelor

Structure, governance and management

Nature of governing document

The Charity's objectives remain unchanged and are set out in the Memorandum of Association.

Recruitment and appointment of trustees

The Charity continues to seek new trustees who will strengthen the Board with even greater breadth and depth of experience. All new trustees must have a majority support amongst existing Board members.

Induction and training of trustees

New Trustees receive the Charity Commission guidance notes for trustees.

Those Trustees that have a relevant profession outside of their trusteeship will engage in relevant professional education on an ongoing basis and this knowledge is invaluable in the ongoing management of the charity.

Financial instruments

Objectives and policies

The charity's activities do not expose it to any financial risk.

Cash flow risk

The charity only expends money on charitable purposes after it has physically received sufficient funds to make such expenditure. The ongoing management costs of the charity are minimal, they only relate to the Companies House registration fee and bank charges and as such can be covered by the trustees if necessary. To this extent, the charity has no cash flow risk.

Credit risk

The charity relies entirely on donations for its charitable income and no commitment to spend those funds are ever made until they are actually received. The only debt ever owing to the charity relates to the gift aid element of donations claimed directly from HMRC. This debtor is never considered a future source of funds when deciding whether to make charitable expenditure until it is received. The charity is therefore never exposed to credit risk

Liquidity risk

The charity faces no liquidity risk as a result of its prudent approval of expenditure process.

Employee involvement

As the charity has no staff, there is no delegation of the responsibility of the allocation of funds, so these decisions are taken by the trustees, who meet periodically to review requests for funding and to decide which are to be granted.

The Thorndene Society Ltd

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of The Thorndene Society Ltd for the purposes 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 14 April 2022 and signed on its behalf by:

.....
Mr JT Leingang
Trustee

.....
Mr MA Batchelor
Trustee

The Thorndene Society Ltd

Independent Examiner's Report to the trustees of The Thorndene Society Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of The Thorndene Society Ltd as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

This report is made solely to the Charity's trustees as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permissible by law, I do not accept, or assume any responsibility to anyone other than the Charity and The Charity's Trustees as a body, for my work or for this report

.....
Abhinandan Jain

9 Mount Pleasant
Blean
Canterbury
Kent
CT2 9EU

20 December 2022

The Thorndene Society Ltd

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	1,165	79,325	80,490
Investment income	4	<u>1</u>	<u>-</u>	<u>1</u>
Total income		<u>1,166</u>	<u>79,325</u>	<u>80,491</u>
Expenditure on:				
Charitable activities	5	<u>(1,013)</u>	<u>(58,570)</u>	<u>(59,583)</u>
Total expenditure		<u>(1,013)</u>	<u>(58,570)</u>	<u>(59,583)</u>
Net income		<u>153</u>	<u>20,755</u>	<u>20,908</u>
Net movement in funds		153	20,755	20,908
Reconciliation of funds				
Total funds brought forward		<u>2,152</u>	<u>21,516</u>	<u>23,668</u>
Total funds carried forward	11	<u>2,305</u>	<u>42,271</u>	<u>44,576</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	1,396	48,548	49,944
Investment income	4	<u>6</u>	<u>-</u>	<u>6</u>
Total income		<u>1,402</u>	<u>48,548</u>	<u>49,950</u>
Expenditure on:				
Charitable activities	5	<u>(1,013)</u>	<u>(47,741)</u>	<u>(48,754)</u>
Total expenditure		<u>(1,013)</u>	<u>(47,741)</u>	<u>(48,754)</u>
Net income		<u>389</u>	<u>807</u>	<u>1,196</u>
Net movement in funds		389	807	1,196
Reconciliation of funds				
Total funds brought forward		<u>1,763</u>	<u>20,709</u>	<u>22,472</u>
Total funds carried forward	11	<u>2,152</u>	<u>21,516</u>	<u>23,668</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 11.

The notes on pages 9 to 13 form an integral part of these financial statements.

The Thorndene Society Ltd
(Registration number: 05250265)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Current assets			
Debtors	9	1,585	7,509
Cash at bank and in hand	10	<u>42,991</u>	<u>16,159</u>
		<u>44,576</u>	<u>23,668</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		42,271	21,516
Unrestricted income funds			
Unrestricted funds		<u>2,305</u>	<u>2,152</u>
Total funds	11	<u>44,576</u>	<u>23,668</u>

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

The financial statements on pages 7 to 13 were approved by the trustees, and authorised for issue on 14 April 2022 and signed on their behalf by:

.....
Mr JT Leingang
Trustee

.....
Mr MA Batchelor
Trustee

The notes on pages 9 to 13 form an integral part of these financial statements.

The Thorndene Society Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Frog Cottage
The Friars
Canterbury
Kent
CT1 2AS

These financial statements were authorised for issue by the trustees on 14 April 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The Thorndene Society Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are included in the Statement of Financial Activities when received. Gift Aid contributions from HMRC are included against the year that the relevant donation was made in.

The Thorndene Society Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

Expenditure

All expenditure is recognised on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of resources. Fund raising costs are those incurred in seeking voluntary contributions.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

There are two restricted funds.

The Thorndene fund holds money donated to provide specific assistance to Thorndene Limited, a not for profit company that owns and runs a care home in Kent for adults with learning disabilities

The Sudaya fund holds money donated to assist a school for children with learning difficulties in Sri Lanka.

The Thorndene Society Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

Financial instruments

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	205	56,175	56,380
Gift aid reclaimed	160	14,150	14,310
Committed giving	800	9,000	9,800
Total for 2022	<u>1,165</u>	<u>79,325</u>	<u>80,490</u>
Total for 2021	<u>1,396</u>	<u>48,548</u>	<u>49,944</u>

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	1	1
Total for 2022	<u>1</u>	<u>1</u>
Total for 2021	<u>6</u>	<u>6</u>

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Grant funding of activities		1,000	58,543	59,543
Governance costs		13	27	40
Total for 2022		<u>1,013</u>	<u>58,570</u>	<u>59,583</u>
Total for 2021		<u>1,013</u>	<u>47,741</u>	<u>48,754</u>

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

The Thorndene Society Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

7 Independent examiner's remuneration

No remuneration was paid to the independent examiner in 2021 or 2022

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Debtors

	2022 £	2021 £
Other debtors	<u>1,585</u>	<u>7,509</u>

10 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	<u>42,991</u>	<u>16,159</u>

11 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	2,152	1,166	(1,013)	2,305
Restricted funds	<u>21,516</u>	<u>79,325</u>	<u>(58,570)</u>	<u>42,271</u>
Total funds	<u>23,668</u>	<u>80,491</u>	<u>(59,583)</u>	<u>44,576</u>
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	1,763	1,402	(1,013)	2,152
Restricted funds	<u>20,709</u>	<u>48,548</u>	<u>(47,741)</u>	<u>21,516</u>
Total funds	<u>22,472</u>	<u>49,950</u>	<u>(48,754)</u>	<u>23,668</u>

The Thorndene Society Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

12 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Current assets	2,307	42,269	44,576
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Current assets	2,152	21,516	23,668

13 Related party transactions

During the year the charity had the following related party relationships:

JT Leingang

(JT Leingang has a relative who resides in the care home run by Thorndene Limited which is a recipient of donations made by the charity. Their residence is on commercial terms and the place is fully funded by relevant authorities according to medical and care needs.)

At the balance sheet date the amount due to/from JT Leingang was £Nil (2021 - £Nil).

PA Moore

(PA Moore was employed by Thorndene Limited to assist the General Manager at market rate.)

At the balance sheet date the amount due to/from PA Moore was £Nil (2021 - £Nil).

MA Batchelor

(MA Batchelor is a director of Batchelor Coop Limited, a company that provides audit and accountancy services to Thorndene Limited.)

At the balance sheet date the amount due to/from MA Batchelor was £Nil (2021 - £Nil).

The Thorndene Society Ltd

Statement of Financial Activities by fund for the Year Ended 31 March 2022

Unrestricted Funds

	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
Income and Endowments from:		
Donations and legacies	1,165	1,396
Investment income	<u>1</u>	<u>6</u>
Total income	<u>1,166</u>	<u>1,402</u>
Expenditure on:		
Charitable activities	<u>(1,013)</u>	<u>(1,013)</u>
Total expenditure	<u>(1,013)</u>	<u>(1,013)</u>
Net income	<u>153</u>	<u>389</u>
Net movement in funds	153	389
Reconciliation of funds		
Total funds brought forward	<u>2,152</u>	<u>1,763</u>
Total funds carried forward	<u><u>2,305</u></u>	<u><u>2,152</u></u>

The Thorndene Society Ltd

Statement of Financial Activities by fund for the Year Ended 31 March 2022

Restricted Funds

	Total Restricted Funds 2022 £	Total Restricted Funds 2021 £
Income and Endowments from:		
Donations and legacies	<u>79,325</u>	<u>48,548</u>
Total income	<u>79,325</u>	<u>48,548</u>
Expenditure on:		
Charitable activities	<u>(58,570)</u>	<u>(47,741)</u>
Total expenditure	<u>(58,570)</u>	<u>(47,741)</u>
Net income	<u>20,755</u>	<u>807</u>
Net movement in funds	20,755	807
Reconciliation of funds		
Total funds brought forward	<u>21,516</u>	<u>20,709</u>
Total funds carried forward	<u><u>42,271</u></u>	<u><u>21,516</u></u>

The Thorndene Society Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Donations and legacies (analysed below)	80,490	49,944
Investment income (analysed below)	1	6
Total income	<u>80,491</u>	<u>49,950</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(59,583)</u>	<u>(48,754)</u>
Total expenditure	<u>(59,583)</u>	<u>(48,754)</u>
Net income	<u>20,908</u>	<u>1,196</u>
Net movement in funds	20,908	1,196
Reconciliation of funds		
Total funds brought forward	<u>23,668</u>	<u>22,472</u>
Total funds carried forward	<u><u>44,576</u></u>	<u><u>23,668</u></u>

The Thorndene Society Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
Donations and legacies	70,690	40,144
Regular giving and capital donations	<u>9,800</u>	<u>9,800</u>
	<u>80,490</u>	<u>49,944</u>
<i>Investment income</i>		
Interest on cash deposits	<u>1</u>	<u>6</u>
	<u>1</u>	<u>6</u>
<i>Charitable activities</i>		
Grant funding of activities	(59,543)	(48,714)
Other governance costs	(27)	(27)
Allocated support costs	<u>(13)</u>	<u>(13)</u>
	<u>(59,583)</u>	<u>(48,754)</u>