

**Charity number: 1118997**  
**Company number: 05508340**

**Ealing Eventide Homes Limited**  
**(A company limited by guarantee)**  
**Trustees' report and financial statements**  
**For the year ended 31 March 2021**

**Ealing Eventide Homes Limited**  
**(A company limited by guarantee)**

**Contents**

**For the year ended 31 March 2021**

	<b>Page</b>
Legal and administrative information	<b>1</b>
Chairman's statement	<b>2</b>
Trustees' report	<b>3 - 7</b>
Auditors' report to the members	<b>8 - 10</b>
Statement of financial activities	<b>11</b>
Balance sheet	<b>12</b>
Cash flow statement	<b>13</b>
Notes to the financial statements	<b>14 - 21</b>

**Ealing Eventide Homes Limited**  
**(A company limited by guarantee)**

**Legal and administrative information**

**For the year ended 31 March 2021**

<b>Charity number</b>	1118997	
<b>Company registration number</b>	05508340	
<b>Business address</b>	'Downhurst' 76 Castlebar Road Ealing London W5 2DD	
<b>Registered office</b>	76 Castlebar Road Ealing London W5 2DD	
<b>Trustees</b>	John Joseph Gilliland Barbara Mary Murray Elisabeta Pashaj Diane Margaret Harper	Appointed on 5th October 2021
<b>Secretary</b>	Barbara Mary Murray	
<b>Chief executive</b>	J J Gilliland	
<b>Auditors</b>	Levy + Partners Limited Chartered Accountants and Statutory Auditors 7-8 Ritz Parade Western Avenue London W5 3RA	
<b>Bankers</b>	National Westminster Bank Plc 1 The Mall Ealing London W5 2PL  Santander UK Plc 4-8, Bond Street Ealing London	

**Ealing Eventide Homes Limited**  
**(A company limited by guarantee)**

**Chairman's Statement**

**For the year ended 31 March 2021**

The financial year continues to be testing having carried out analysis it is evident that the political stalemate caused by Brexit has resulted in the reduction of availability of staff and the reluctance and uncertainty of potential clients to take up occupancy in the home, thereby having an adverse effect on the cashflow of the company.

However, reserve funds available for immediate use are in my opinion sufficient to ensure that we do not operate illegally and are being monitored by our in-house accountant on a monthly basis.

The refurbishment programme continues when required in specific rooms and the main building contract has been discontinued. The company is risk adverse and this decision was in keeping with this policy.

The equipment required by the fire officer has been purchased and the training implemented.

Several of the bedrooms have been converted to provide en-suite facilities.

Flat 6 has been upgraded and tenanted and is now receiving a full rental income.

Covid 19 has had a devastatory effect on the sector, however by swift action in closing down the home we have been able to avoid the virus.

Staff are tested every week and residents are tested every month.

A gazebo has been purchased to facilitate the visits of residents in a safe environment.

Residents number have remained state.


By prudent Hume Resource and financial planning and strict management controls we are in a stable sustainable position operating within the present legislation, with an excellent staff group which has seen little change.

***Public Benefit***

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's objectives and activities in pursuit of the above objectives fully meet public benefit test, which they have kept in mind in planning programmes for the charity.

**John Joseph Gilliland**  
**Chair**

**Date: 21 December 2021**

*Elisabeta Pashej*  
 22/12/2021

**Ealing Eventide Homes Limited**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**

**For the year ended 31 March 2021**

The trustees present their report and the financial statements for the year ended 31 March 2021. The trustees, who are also directors of Ealing Eventide Homes Limited for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

**Structure, governance and management**

***Governing document***

The organisation previously was registered under Industrial and Provident Societies Act 1965 and was converted into a charitable company Limited by guarantee on 14 July 2005. The company is governed under its Memorandum and Articles of Association incorporated on 14 July 2005 and as amended by special resolution dated 13 March 2007. In the event of the company being wound up members are required to contribute an amount not exceeding £5.

***Recruitment and appointment of the management committee***

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Members once appointment to the board do not have to retire by rotation, unless their circumstances change.

Due to the nature of much of the charity's work which inevitably focuses upon the elderly, members are recruited who have expertise in related areas and is reflected in the diversity of the trustee body. To enhance the potential pool of trustees the charity has through networking with local organisations and associated professionals sought to identify individuals who would be willing to become members of the board of Directors/Trustees.

The more traditional business and social care skills are well represented on the management committee are requested to provide a list of their skill sand keep it updated. In the event of particular skills being lost due to retirements, suitable individuals are approached to offer themselves for consideration for appointment to management committee.

***Trustee induction and training***

Most trustees are already familiar with the practical work of the charity and are encouraged to attend a series of short informal training session after their induction to familiarise themselves with the charity and the context within which it operates.

These sessions are run by the chair of the management committee and external providers and cover:

The obligations of management committee members;

The main documents which set out the operational framework for the charity including the Memorandum and Articles;

Resourcing and the current financial position as set out in the latest published accounts;

Future plans and objectives

Information from the various Charity commission publications including 'The Essential Trustee' are distributed with the Memorandum and Articles and current accounts.

**Ealing Eventide Homes Limited**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**

**For the year ended 31 March 2021**

***Risk management***

The management committee has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

Procedures are in place to ensure compliance with all statutory legislation and the implementation of such procedures to ensure the health & safety of staff, volunteers, clients and visitors to the premises.

Downhurst Home meets the regulations of CQC Health and Social Care Act 2008 (Regulated Activities) Regulations 2014 (Part 3) (as amended), Care Quality Commission (Registration) Regulations 2009 (Part 4) (as amended) of March 2015. Quality Assurance audit tool ensures a consistent quality of delivery for all operational aspects of the charity.

These procedures are reviewed periodically to ensure they continue to meet the needs of the charity in delivering a high quality of service to its clients.

***Organisational structure***

At present the committee has 4 members from a variety of professional backgrounds relevant to the work of the charity, and are responsible for the strategic direction and policy of the charity. The committee meets every two months. The secretary sits on this committee.

A scheme of delegation which meets the statutory requirements for the organisation is in place. Day to day responsibility for the provision of the service rests with the chief executive. The chief executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met.

The registered manager has the responsibility for the day to day operational management of the care home, individual supervision of the staff team and the continuing development of their skills and working practices in line with good practice.

In so far as it is complimentary to the charity's objects, the charity is guided by both national and local policy.

In 2002, the responsibility for registration and inspection was transferred to the Care Standards Commission and new legislation was introduced: the Health and Social Care Act 2008 Section 20 and the Health and Social Care Act (Regulation Requirement Regulations) 2009. In 2010 the responsibility for registration and inspection was transferred to the Care Quality Commission (CQC): a new regulatory body with a much wider remit which includes the National Health Service and the Health and Social Care Act 2008 (Regulated Activities) Regulations 2014 (Part 3) (as amended), Care Quality Commission (Registration) Regulations 2009 (Part 4) (as amended) of March 2015.

Downhurst received an overall rating for the service as good for the most recent inspection visit on 14 September 2017.

***Related parties***

As explained in Note 19 - Related party transactions, there were transactions with the trustees/directors, Mr John Joseph Gilliland and Diane Harper.

**Ealing Eventide Homes Limited**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**

**For the year ended 31 March 2021**

**Objectives and activities**

The company's objects and activities are to:

Provide houses, hostels or any other housing accommodation and any associated amenities, service advice or assistance for the benefit of the community, and primarily for the benefit of the inhabitants of the London Borough of Ealing who are:

- (i) in necessitous circumstances upon terms appropriate to their means;
- (ii) who are aged, disabled or handicapped (whether mentally or physically), or chronically sick, and are in need of the accommodation or other benefits provided by virtue of their condition;
- (iii) who are themselves in need of housing in order to carry out charitable activities for the benefit of others;
- (iv) for any other persons for whom it would be charitable to provide houses, hostels, or other housing accommodations;
- (v) providing facilities in the interests of social welfare or recreation, with the object of improving the conditions of life for the community;
- (vi) promoting any other charitable purpose, and in particular (without prejudice to the generality) the advancement of education and relief of poverty and provision of high quality personal care and accommodation for the elderly in a safe, secure and comfortable setting.

**Achievements and performance**

The main areas of activity is in the provision of safe secure personal care and accommodation for the vulnerable elderly delivered by qualified competent staff dedicated to the provision of the total care service.

***Counselling, advice and information***

Counselling advice and information is provided by the registered manager and the management committee. Advocacy is provided by Care Aware.

We produce an information brochure, describing the home, a statement of purpose which explains the terms and services provided. These are made available to the general public, doctors' surgeries and other organisations.

A monthly newsletter has been produced and is distributed to all clients friends and relatives by email and hard copy.

A residents committee has been formed and is actively involved in the day to day running of the home.

The continued development and the provision of quality care and accommodation is the key to the future success of the organisation. A lift has been commissioned and a major refurbishment of one of the dining rooms has been completed. All other public areas have been redecorated.

Further development of the site is envisaged over the next 5 years.

A development schedule for the refurbishment of the flats has been introduced and implemented with the exception of flat 6.

**Ealing Eventide Homes Limited**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**

**For the year ended 31 March 2021**

***Outreach***

The outreach services are provided by the local authority community support teams who liaise with our care team thereby providing a seamless service.

***Training***

The charity is committed to the principles of Investors in People and has a robust training policy, and a monitored programme which seeks to develop the potential of its staff group at all levels.

Downhurst uses the ACC Care Certificate Training Programme providing assessors and managers with the necessary tools to deliver an effective, robust and thorough induction, as expected by the CQC. In addition, the learner receives the best possible introduction to the social care sector and their new workplace.

QCF (Qualification Credit Frame) qualifications 2, 3, 5 are required to be achieved. Mandatory training: Fire Safety, Health and Safety, Infection Control, Moving and Handling, Food Hygiene, Safeguarding Adults at Risk, First Aid, Medication, Dementia, Mental Capacity Act Deprivation of Liberty Safeguarding are achieved by all members of staff.

**Financial review**

Against the backdrop of limited resources and the ever changing demands of new legislation: minimum living wage and pensions which started in January 2016, it has continued to be difficult to plan and develop services. Nevertheless the charity with the aid of sound financial management and the support of both its staff and volunteers generated a very positive financial outcome.

***Principal funding resources***

The principal source of funding is the fees obtained from our clients, some of whom are supported by the local authority. The charity is seeking to identify other sources of funding and benefactors.

***Investment policy***

Aside from retaining a prudent amount in reserves each year most of the charity's funds are spent in the short term so there are few funds available for long term investment.

The management committee has considered the rate of interest received on deposits disappointing and has actively researched and introduced more productive accounts.

Further research is ongoing and a new investment policy will be developed.

***Reserve policy***

The unrestricted funds have been accumulated over the years from the surpluses of net incoming resources. They are for use in the charities objectives and activities. The Committee feels that these funds are best used in the refurbishment and upgrading of the freehold properties whilst observing financial prudence during the present low returns received from investment.

***Plans for the future***

The charity plans to continue providing the services and activities already outlined subject to satisfactory funding being maintained. Plans are being developed to maximise the potential of the charity's freehold properties in order to meet the expectations of a much more aware and ageing client group and secure the financial future of the charity.



**Ealing Eventide Homes Limited**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**

**For the year ended 31 March 2021**

**Trustees' Responsibilities Statement**

The trustees (who are also directors of Ealing Eventide Homes Limited for the purpose of company law) are responsible for preparing the Trustees' Annual 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 period. In preparing these financial statements, the trustees are required to:

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

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.

**Statement as to disclosure of information to auditors**

In so far as the trustees are aware:

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

**Auditors**

Levy + Partners Limited have expressed their willingness to continue in office and a resolution to re-appoint them will be proposed at the annual general meeting.

**John Joseph Gilliland**  
**Chair**

*Elisabeta Pashoj*  
*Pashoj* 22/12/2021

**Date: 21 December 2021**

**Ealing Eventide Homes Limited**  
**(A company limited by guarantee)**

**Independent auditor's report to the members of Ealing Eventide Homes Limited**

**For the year ended 31 March 2021**

**Opinion**

We have audited the financial statements of Ealing Eventide Homes Limited for the year ended 31 March 2021, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

**Basis for opinion**

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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

**Ealing Eventide Homes Limited**  
**(A company limited by guarantee)**

**Independent auditor's report to the members of Ealing Eventide Homes Limited**

**For the year ended 31 March 2021**

**Opinions on other matters prescribed by the Companies Act 2006**

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

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

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made;
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime.

**Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement set out on page 9 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Ealing Eventide Homes Limited**  
**(A company limited by guarantee)**

**Independent auditor's report to the members of Ealing Eventide Homes Limited**

**For the year ended 31 March 2021**

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it 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.

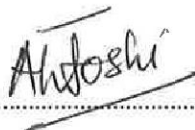
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting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

- Discussion with the management of known instances of non-compliance with laws and regulations.
  - Understanding of management's internal control designed to prevent irregularities.
  - Design audit procedures around testing of expenses.
  - Testing transactions entered outside of the normal course of the business.
- Identifying and testing of journals entries.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of our report**

'This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed'.



**Arvind Joshi FCA CTA DChA (Senior Statutory Auditor)**  
**Levy + Partners Limited**  
**Chartered Accountants and Statutory Auditors**  
**7-8 Ritz Parade**  
**Western Avenue**  
**London**  
**W5 3RA**

**Date: 21 December 2021**

**Ealing Eventide Homes Limited**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 31 March 2021**

	Notes	Unrestricted funds £	2021 Total £	2020 Total £
<b>Income</b>				
Residents' contribution	2	1,051,435	1,051,435	877,966
General donations	3	22,212	22,212	1,400
Investment income	4	122	122	393
Income from charitable activities	5	-	-	366
Other income	6	47,185	47,185	42,925
<b>Total income</b>		<u>1,120,954</u>	<u>1,120,954</u>	<u>923,050</u>
<b>Expenditure on Charitable activities</b>				
Residents' care	7	690,673	690,673	629,979
Charitable activities costs	8	243,475	243,475	237,336
<b>Total expenditure</b>		<u>934,148</u>	<u>934,148</u>	<u>867,315</u>
<b>Net income for the year</b>		186,806	186,806	55,735
Total funds brought forward		540,618	540,618	484,884
<b>Total funds carried forward</b>		<u>727,424</u>	<u>727,424</u>	<u>540,619</u>

The notes on pages 14 to 21 form an integral part of these financial statements.

**Ealing Eventide Homes Limited**  
**(A company limited by guarantee)**

**Balance sheet**

**As at 31 March 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	13	356,745	360,795
<b>Current assets</b>			
Debtors	14	21,616	6,569
Cash at bank and in hand		424,542	241,264
		<u>446,158</u>	<u>247,833</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>(75,481)</u>	<u>(68,010)</u>
<b>Net current assets</b>		370,677	179,823
<b>Net assets</b>		<u>727,422</u>	<u>540,618</u>
<b>Funds</b>	16		
Unrestricted income funds		727,422	540,618
<b>Total funds</b>		<u>727,422</u>	<u>540,618</u>

The financial statements were approved by the board on 21 December 2021 and signed on its behalf by

.....  
**John Joseph Gilliland**  
**Chair**

Company number: 05508340

*Elisabeta Pashej*  
*Pashej* 22/12/2021

The notes on pages 14 to 21 form an integral part of these financial statements.

**Ealing Eventide Homes Limited**  
**(A company limited by guarantee)**

**Cash flow statement**

**For the year ended 31 March 2021**

	<b>Notes</b>	<b>2021 £</b>	<b>2020 £</b>
Net incoming resources for the year		186,804	55,735
Interest payable		817	798
Interest receivable		(122)	(393)
Depreciation and impairment		6,159	7,516
(Increase)/Decrease in debtors		(15,047)	190
Increase in creditors		7,258	2,825
<b>Net cash inflow from operating activities</b>		<b>185,869</b>	<b>66,671</b>
Returns on investments and servicing of finance	20	(695)	(405)
Capital expenditure/disposal proceeds	20	(2,109)	3,125
<b>Increase in cash in the year</b>		<b>183,065</b>	<b>69,391</b>
<b>Reconciliation of net cash flow to movement in net funds</b>	21		
<b>Increase in cash in the year</b>		<b>183,065</b>	<b>69,391</b>
<b>Net funds at 1 April 2020</b>		<b>240,461</b>	<b>171,198</b>
<b>Net funds at 31 March 2021</b>		<b>423,526</b>	<b>240,589</b>

**Ealing Eventide Homes Limited**  
**(A company limited by guarantee)**

**Notes to the financial statements**

**For the year ended 31 March 2021**

**1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

**1.1. Basis of accounting**

The accounts have been prepared in accordance with FRS 102 "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, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. There were no transitional adjustments.

**1.2. Income Recognition**

All income are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

**1.3. Expenditure recognition**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

**1.4. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	Nil
Central heating & fire precaution	-	20% per Annum - Reducing balance basis
Fixtures, fittings and equipment	-	15% per Annum - Reducing balance basis
Computer systems and software	-	25% per Annum - Reducing balance basis
Motor vehicles	-	25% per Annum - Reducing balance basis

The company's policy is to maintain its property to a high standard through a continual programme of refurbishment and maintenance. In accordance with this practice depreciation is not provided on the building as, in the opinion of the members of the Board, the expected residual value is not expected to be less than cost.

**1.5. Defined contribution pension schemes**

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.



**Ealing Eventide Homes Limited**  
**(A company limited by guarantee)**

**Notes to the financial statements**

**For the year ended 31 March 2021**

**1.6. Going concern**

The accounts have been prepared on the assumption that the charitable company is able to carry on its activities as a going concern, which the trustees consider appropriate having regard to the circumstances.

**2. Residents' contribution**

	<b>Unrestricted funds £</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
Grants receivable	5,293	5,293	-
Residents' contribution	1,046,142	1,046,142	877,966
	<u>1,051,435</u>	<u>1,051,435</u>	<u>877,966</u>

**3. General donations**

	<b>Unrestricted funds £</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
General donations	22,212	22,212	1,400
	<u>22,212</u>	<u>22,212</u>	<u>1,400</u>

**4. Investment income**

	<b>Unrestricted funds £</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
Bank interest receivable	122	122	393
	<u>122</u>	<u>122</u>	<u>393</u>

**5. Income from charitable activities**

	<b>2021 Total £</b>	<b>2020 Total £</b>
Other income from charitable activities	-	366
	<u>-</u>	<u>366</u>

**Ealing Eventide Homes Limited**  
**(A company limited by guarantee)**

**Notes to the financial statements**

**For the year ended 31 March 2021**

**6. Other income**

	<b>Unrestricted funds £</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
Flat rent (net)	47,185	47,185	42,925
	<u>47,185</u>	<u>47,185</u>	<u>42,925</u>

**7. Residents' care**

	<b>Unrestricted funds £</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
Direct costs - residents care	690,673	690,673	629,979
	<u>690,673</u>	<u>690,673</u>	<u>629,979</u>

**Ealing Eventide Homes Limited**  
**(A company limited by guarantee)**

**Notes to the financial statements**

**For the year ended 31 March 2021**

**8. Charitable activities costs**

	<b>Unrestricted funds £</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
General expenses	3,752	3,752	1,755
General and water rates	5,903	5,903	1,769
Cleaning	19,491	19,491	15,533
Light and heat	34,800	34,800	30,505
Repairs and maintenance	33,363	33,363	45,602
Insurance	6,042	6,042	7,510
Printing, postage and stationery	4,702	4,702	4,308
Advertising	792	792	760
Computer expenses	6,382	6,382	6,649
Motor vehicle expenses	4,019	4,019	3,327
Travelling and subsistence	(1,101)	(1,101)	932
Training courses	(1,972)	(1,972)	1,836
Telephone	5,023	5,023	5,669
Audit fee	4,240	4,240	3,940
Consultancy fees	104,320	104,320	90,112
Legal and professional	6,743	6,743	8,815
Bank charges	817	817	798
Depreciation on central heating and lift	1,968	1,968	2,460
Depreciation on FF & Equipment	4,191	4,191	4,931
Profit / (loss) on disposal of tangible assets	-	-	125
	<u>243,475</u>	<u>243,475</u>	<u>237,336</u>

**9. Net income for the year**

	<b>2021 £</b>	<b>2020 £</b>
Net income is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	6,159	7,391
Auditors' remuneration	<u>4,240</u>	<u>3,940</u>

**Ealing Eventide Homes Limited**  
**(A company limited by guarantee)**

**Notes to the financial statements**

**For the year ended 31 March 2021**

**10. Employees**

<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	610,298	557,567
Pension costs	13,090	12,237
	<u>623,388</u>	<u>569,804</u>

No employee received emoluments of more than £60,000 (2020 : Nil ).

No trustees have received any remuneration, benefits or expenses from the Charity (2020: Nil).

**Number of employees**

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Administration	4	4
Support	24	24
	<u>28</u>	<u>28</u>

**11. Pension costs**

The charitable company operates a defined contribution scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents due from the charitable company and was as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Pension charge	<u>13,090</u>	<u>12,237</u>

**12. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Section 478 of the Corporation Tax Act 2010. Accordingly, there is no taxation charge in these accounts.

**Ealing Eventide Homes Limited**  
**(A company limited by guarantee)**

**Notes to the financial statements**

**For the year ended 31 March 2021**

<b>13. Tangible fixed assets</b>	<b>Land and buildings freehold</b>	<b>Central heating Lifts and fire precautions</b>	<b>Fixtures, fittings and equipment</b>	<b>Motor vehicles</b>	<b>Flats</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>						
At 1 April 2020	283,686	194,923	192,441	18,702	46,470	736,222
Additions	-	-	2,109	-	-	2,109
At 31 March 2021	<u>283,686</u>	<u>194,923</u>	<u>194,550</u>	<u>18,702</u>	<u>46,470</u>	<u>738,331</u>
<b>Depreciation</b>						
At 1 April 2020	-	185,080	164,502	18,702	7,143	375,427
Charge for the year	-	1,968	4,191	-	-	6,159
At 31 March 2021	<u>-</u>	<u>187,048</u>	<u>168,693</u>	<u>18,702</u>	<u>7,143</u>	<u>381,586</u>
<b>Net book values</b>						
At 31 March 2021	<u>283,686</u>	<u>7,875</u>	<u>25,857</u>	<u>-</u>	<u>39,327</u>	<u>356,745</u>
At 31 March 2020	<u>283,686</u>	<u>9,843</u>	<u>27,939</u>	<u>-</u>	<u>39,327</u>	<u>360,794</u>

Land and Buildings comprises of land and building which is a functional asset and also social investments. This is a mixed use property and cannot be separated and shown as fixed asset. Flats were built which generating rental income, used for charitable purposes.

The value of land and buildings, have previously not been depreciated as the charity had maintained to a high standard through a continual programme of refurbishment and maintenance. The residual value of this is in excess of £255,567, and therefore no depreciation is provided.

Computer equipment is included as part of fixtures, fittings and equipment.

**14. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other debtors	<u>21,616</u>	<u>6,569</u>

**Ealing Eventide Homes Limited**  
**(A company limited by guarantee)**

**Notes to the financial statements**

**For the year ended 31 March 2021**

**15. Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank overdraft	1,016	803
Trade creditors	16,375	17,487
Other taxes and social security	7,130	9,012
Other creditors	46,361	36,515
Accruals and deferred income	4,599	4,193
	<u>75,481</u>	<u>68,010</u>

**16. Analysis of net assets between funds**

	<b>Total funds</b>
	<b>£</b>
Fund balances at 31 March 2021 as represented by:	<u>-</u>

**17. Unrestricted funds**

	<b>At 1 April 2020 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>At 31 March 2021 £</b>
General funds	<u>540,618</u>	<u>1,120,954</u>	<u>(934,150)</u>	<u>727,422</u>

**18. Financial commitments**

At 31 March 2021 the charitable company had annual commitments under operating leases as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Between one and five years	<u>-</u>	<u>4,859</u>

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the Statement of Financial Activities on a straight line basis.

**Ealing Eventide Homes Limited**  
**(A company limited by guarantee)**

**Notes to the financial statements**

**For the year ended 31 March 2021**

**19. Related party transactions**

During the year, the charitable company paid £99,126 (2020: £90,112) to Mr John Gilliland, a trustee/ director of the charitable company, who in his personal capacity trading as John Gilliland provided consultancy services. Mr John Gilliland leases a flat from the charity at market rent.

The Charitable company also paid £1,600 (2020: £1,000) in respect of repairs and maintenance services provided by TMMS which is controlled by Diane Harper, a trustee / director of the charitable company.

**20. Gross cash flows**

	2021 £	2020 £
<b>Returns on investments and servicing of finance</b>		
Interest received	122	393
Interest paid	(817)	(798)
	<u>(695)</u>	<u>(405)</u>
<b>Capital expenditure</b>		
Payments to acquire tangible assets	(2,109)	-
Receipts from sales of tangible assets	-	3,125
	<u>(2,109)</u>	<u>3,125</u>

**21. Analysis of changes in net funds**

	Opening balance £	Cash flows £	Closing balance £
Cash at bank and in hand	241,264	183,278	424,542
Overdrafts	(803)	(213)	(1,016)
	<u>240,461</u>	<u>183,065</u>	<u>423,526</u>
<b>Net funds</b>	<u>240,461</u>	<u>183,065</u>	<u>423,526</u>

**22. Company limited by guarantee**

Ealing Eventide Homes Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £5 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.