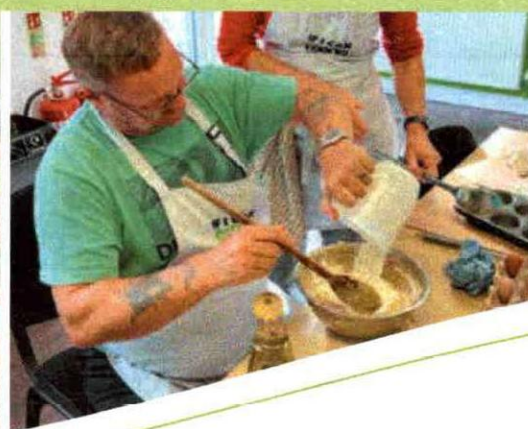




Trustees' Report and Financial Statements

Year ended 31st March 2022

Registered charity number: 1140893 • Company number: 07529092



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konnect
enable, motivate & inspire

Celebrating completion of
Life Skills course provided
by Konnect Communities



An amazing place
that helped me get
back on track,
thanks Andy and co!
Client review



Charity Information

Registered Office

Glen Carne
Barkla Shop
St. Agnes
Cornwall
TR5 0XN

Banking

HSBC
81 Fore Street
Redruth
Cornwall
TR15 2BW

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Independent Auditor

Bush & Co Limited
2 Barnfield Crescent
Exeter
Devon
EX1 1QT

Solicitor

Stephens Scown
Osprey House
Malpas Road
Truro
Cornwall
TR1 1UT

Key Management Personnel

Key Management Personnel include all trustees, the CEO and senior management.

Trustees

- Paula Dunkley (Chair)
- Ruth Clarke
- Les Donnithorne
- Cllr Pete Mitchell (resigned 25/11/21)
- Chris Dennis (joined 02/09/21)

Senior Management

- Matthew Gavan
(Chief Executive Officer)
- Andrew Crozier
(Support Manager)



Moving day! Keys to new property
after moving out of Glen Carne

Trustees' Report

Structure Governance and Management

This report serves the purposes of both a Trustees' Report and a Directors' Report as required by company law. Glen Carne is a company limited by guarantee, (company number: 7529092) governed by its Memorandum and Articles incorporated on 14th February 2011. Glen Carne is registered with the Charity Commission (charity number: 1140893).

Method of Appointment of Trustees

As set out in the Articles of Association the Board of Trustees (who are Directors for the purpose of company law) consists of no less than three members.

At every Annual General Meeting of the Company, one third of the Trustees must retire from office. The Trustees to retire are those who have been longest in office since their last election or re-election. A retiring member is eligible for re-election.

Trustee Induction and Training

All new Trustees are provided with a copy of CC3 "The Essential Trustee" guide from the Charity Commission, a Trustee Handbook which details essential information and a copy of Glen Carne's Articles of Association and latest accounts. From time to time training will be provided to update members on the roles, responsibilities and legal requirements of being a Trustee.

New and existing Trustees are invited and encouraged to attend away days, and training sessions which are held for the staff team that are relevant to the Trustees' developmental needs and understanding of the service and clients.



Structure and Decision Making

Glen Carne is managed by an elected Board of Trustees.

The Board makes decisions about policy ratification, revises the business plan and strategic direction of the organisation, as well as deciding the budget and monitoring income and expenditure. The Board also reviews the charity's delivery against its aims and objectives and supports the management with recruitment, promotion and retention of staff and volunteers. Board members may also form sub-groups relating to policy and procedural development as and when required.

The day to day running of the charity has been delegated to the senior management team.

Matters relating to arrangements for setting pay and remuneration of the charity's key management personnel are guided by NCVO benchmarks, third sector guidelines or independent consultation.

The charity operates a commercial lease with the founder and previous trustee Robert Crozier (since retired) to lease the property and associated land at the St. Agnes site. An independent lease valuation was conducted in October 2016 (see note on p. 34).

Objectives, Activities and Public Benefit

The charitable objectives of Glen Carne are to relieve need, hardship and distress of disadvantaged people in Cornwall, in particular but not exclusively by providing or assisting in the provision of accommodation, support, training and any other assistance as the directors may decide from time to time.

The Trustees are satisfied that the charity's objects meet the public benefit of accommodation and training.

The Trustees confirm that they have taken into account the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

View from Glen Carne looking over Barkla Shop, St Agnes



Achievements and Performance

Capacity and Facilities

Glen Carne houses 33 residents at its main site in St. Agnes, catering for clients with complex needs who may have been homeless or sofa-surfing. Referrals are received from voluntary and statutory agencies including Cornwall Council, homeless charities, probation, drug and alcohol services, mental health teams and domestic abuse services. A further 32 spaces are available with our partner providers at Homeleigh and Greenhaven who provide longer-term supported accommodation to clients with severe and enduring mental health issues and learning disabilities, around Camborne, Redruth, Truro, Penzance and Wadebridge.

Clients must be free from alcohol or drug use for approximately six months prior to being accepted at our St. Agnes service, and Glen Carne may be used as a move on from other support providers as part of a staged support plan.

Our St. Agnes site offers three acres of land for voluntary work. The large gardens and rural locality are helpful in restoring wellbeing to clients who may be suffering from complex needs. A gymnasium is also available for clients to exercise and improve both their physical and mental health. Our other accommodation services in the local community house smaller groups of clients with high support needs.

Applications and Support

Referrals to the St. Agnes project are invited to an interview to discuss how Glen Carne can help and establish their suitability for the service. Once accepted, new clients work with the support team on a Needs Assessment which enables staff to establish what support is required and how this can be provided. Often this includes working with specialist services for mental health support, addictions, debt issues etc. Our staff work with the client to achieve their own personal goals through a Support Plan and reviewed regularly to help track progress and remove barriers to enable a move to independent accommodation or employment wherever possible.

For a new client entering the service, initial steps include registration with the local GP and support services, registration on the housing register together with provision of emergency food parcels and toiletries.

Thereafter more targeted support can be provided to focus on the client's own individual support needs including advocacy for those who qualify for social housing, signposting to specific services such as debt advice where appropriate and establishing the correct benefits are in place. The Support Plan is adapted as progress or change occurs, allowing the client to work constructively with Glen Carne and supporting services to enable their progression into independent living. The Support Plan includes health and wellbeing needs, financial and benefit issues, volunteering and training opportunities, personal safety and plans for the future.

Floating support and drop in sessions are also available for clients who have recently moved into independent accommodation, including landlord advocacy and benefit support to ensure the new tenancy has every chance of success.

Performance

During 2021/22 Glen Carne received **77** referrals to the main St. Agnes service, a **2%** reduction on the previous year, however figures for both years were affected by the Covid-19 pandemic.

The total number of clients moving to independent accommodation this year decreased slightly as a continued result of the Covid-19 pandemic and subsequent lockdown measures which effectively closed up many opportunities for moving to alternative accommodation. A total of 13 clients moved on from the St. Agnes service (a 7% reduction on the previous year) into the following areas:

- Social Housing **7.69%** (reduction from 43% for the previous year)
- Accommodation with Support: **30.77%** (29% for the previous year)
- Private sector: **53.85%** (increase from 14% for the previous year)
- Friends/Family: **7.69%** (reduction from 14% for the previous year)
- Evictions: **0%** (as in the previous year)
- Employment: **15.38%** (increase from 0% for the previous year)

The move on data shows an increase of clients moving into private sector accommodation which is a welcome change from the previous years' figures. However, this remains an increasingly difficult route as demand exceeds supply, particularly in a market where permanent accommodation is changing into temporary holiday lets in many areas. This increase has resulted in a reduction in clients moving to social housing, whereas clients moving to friends and family and other further supported accommodation remained in line with the previous year. We are pleased to report no evictions were necessary during the previous year.

The figures also show signs of improvement for employment opportunities where 15% of the clients also gained a job as part of their move on.

The charity has started to resume work with local community groups to provide minibus transport, which was postponed for much of the previous two years. The minibus was used with Imagine If, City Life Church, as well as local sports and youth groups.

Partner meetings also started to resume in person, including various landlord meetings, and visits from Cornwall Council, Foodbank, Health for Works, Pluss, local DWP Job Centre etc to help promote the project and encourage suitable referrals.

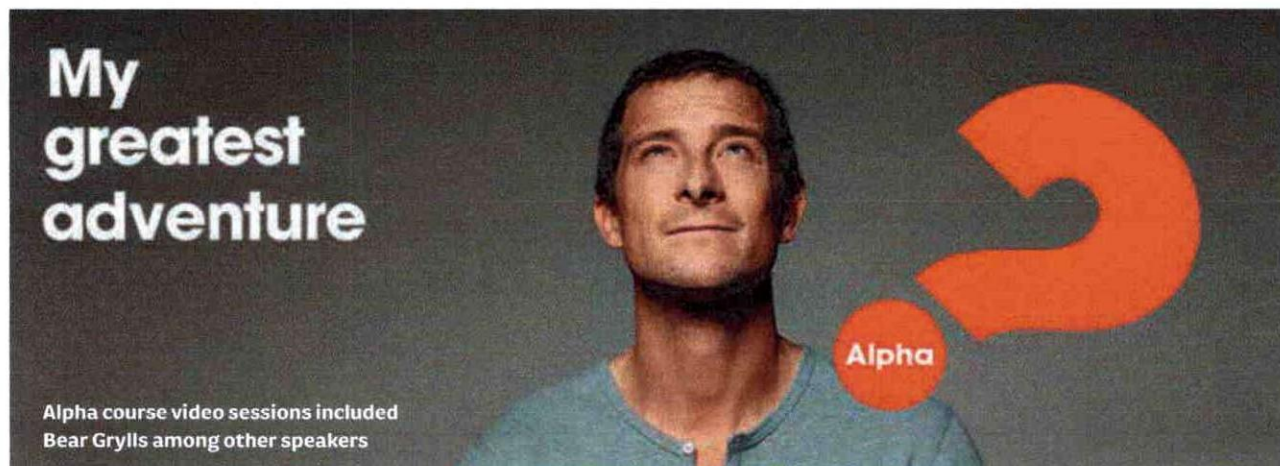
15%
clients moving on from
Glen Carne gained
employment during 2021/22



Life Skills course awards with Konnect Communities

Client training courses also increased, after Covid-19 measures. Konnect Cornwall provided a six-session course to promote overcoming barriers and open opportunities for employment. CN4C provided a Cook Well/Eat Well cookery course to help clients cook food on a budget, as well as other cooking other dishes from around the world. A local Outdoor Pursuits course provided clients with team-building opportunities and self-esteem, while an IT-based Tablet course helped to improve computer skills. A Household Skills course helped to equip those clients who needed additional support sustaining a tenancy. We have continued working with CAP for addressing client debt issues and links with numerous services for bespoke counselling.

An 11-week Alpha course was hosted at the project in conjunction with St. Kea Church, Truro. This offered clients the opportunity to explore the Christian faith in a relaxed setting over a meal. Each session was hosted at Glen Carne and used the Alpha video series with a discussion afterwards. This also included an inspiring “Real Lives” talk at St. Kea with a guest speaker who had moved from a life of substance misuse and crime into running his own supported housing project.



Staff continued to support clients with food and supplies during peak Covid-19 periods and worked with the Foodbank and Fareshare to gain supplies for emergencies for those who were ill and could not shop for themselves. During the year the gymnasium resumed operation and our breakfast club reopened to provide a weekly opportunity for clients to volunteer help, receive a hot meal, socialize and gain cooking skills in a safe environment.

Clients were able to participate in some social activities including a walking club which encourages opportunities for conversation and counselling, a golf trip to Hollywell Bay and table tennis competitions at the St. Agnes site.

Operational improvements

In an attempt to reduce the risk of those clients with a history of substance misuse relapsing during their stay, drug and alcohol testing was introduced. This has helped to reduce the instances of opportunistic drug or alcohol misuse at the St Agnes site and set firmer levels of expectations for referral providers in providing suitable applicants.

In August 2021 a new member of the housing support team was employed to cover evenings which overlapped with the day staff to provide an enhanced supported environment for clients. Security guards continue to cover the St Agnes site from midnight to ensure buildings and client safety are maintained.

A significant improvement to client support planning was a move away from a paper-based system to an online CRM. The system (Inform) is a Salesforce system provided by Homeless Link and used with many larger providers to allow staff to more accurately capture meetings, interactions, housing issues and numerous other data. This has allowed support workers to more easily access information and capture outcomes and statistics for future reporting, in addition to improving the clients' level of service. It is intended that our partner providers who provide longer-term accommodation in the community will also use the same system for their clients in the future.



Project maintenance

During the year various improvements were made including updated signage to the project, a replacement boiler to one of the accommodation buildings, and improvements to office privacy, in addition to the accelerated wear and tear and redecoration expected in a supported housing environment.

Phase 4 building solar array was offline for around two months due to a faulty inverter which was subsequently replaced. This unfortunately reduced the income and savings generated for this building during late spring.



Minibus used for youth trip with Grace Church

Tom's Story

Due to abuse suffered in my teen years and the unfortunate break down of my family unit, I started to suffer with severe depression and anxiety. To cope I started self-medicating with drugs. It was the only way I could block out the pain and bad memories of my formative years. Over time my using started to increase to the point where I had no control and succumbed to addiction for 15 years. I was high functioning and worked through most of this time, but eventually my addiction started to take everything from me: My physical health, the remnants of my mental health, my money, my home and my friends.

After experiencing homelessness, violence and several suicide attempts, I found my self in residential rehab in Cornwall. After completing treatment, I would have been homeless again if it were not for Glen Carne.

On arrival to Glen Carne The first thing that struck me was the stunning location on the north coast of Cornwall and the beautiful grounds. The staff were friendly and welcoming and immediately set about making plans to get me much needed medical and dental care for long standing issues. Furthermore, they supported my application for

ESA and my disabled student allowance when applying for university.

Glen Carne provided a safe environment for me to continue my recovery from drugs and alcohol. I was able to volunteer to do work in the gardens, which gave me a sense of purpose and improved my self-esteem. The onsite gym enabled me to radically improve my physical fitness, as did long walks exploring the glorious coastline. My key worker also enrolled me in several courses, including sailing, Tai Chi and Qi Gong. These were great fun, increased my confidence and helped me to bond with the other residents.

Also during my time at Glen Carne I was able to complete an Access course. This enabled me to go to university to study psychology, where I have just completed my degree with first class honours. I have now been accepted onto a Master's course with a view to undertaking a PhD after.

I would like to say special thanks to the team at Glen Carne for providing me the support needed to set me on my journey. I cannot recommend Glen Carne highly enough to anyone who needs a safe space and support in rebuilding their life after homelessness, addiction or mental health issues.

This place changed my life!

A photograph of a man, Dave, on a golf course. He is wearing a grey zip-up hoodie and blue jeans, and is smiling. He is holding a golf club with both hands. To his left is a red flag on a pole. The background shows a green golf course under a clear blue sky.

Dave's story

Glen Carne works with numerous referral agencies as part of the journey of recovery for a client, whatever their support needs may be. In this account Dave describes his journey from Chy Colom residential rehabilitation (We Are With You) into Glen Carne.



Hi, my name is Dave and I am an alcoholic and an addict.

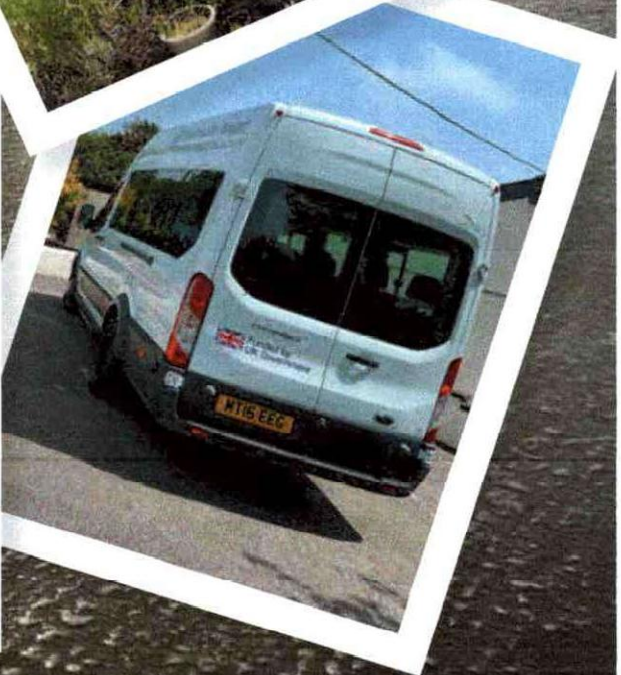
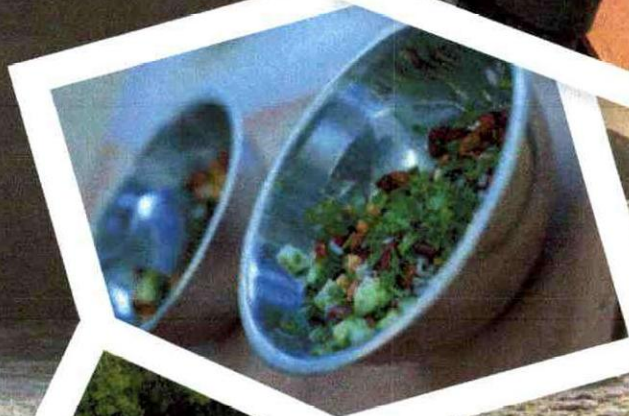
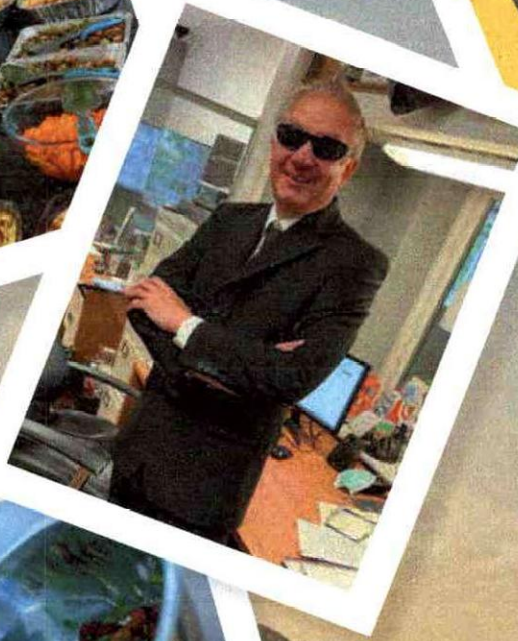
I am 52 years old and did not have the best start in life and I grew up in a very dysfunctional house. My mother was an alcoholic, which made her disown me at the age of eight which left me and my sister to fend for ourselves. That led to me to a path of crime and into addiction which resulted in me doing several prison terms. The addiction continued for many decades, and took me to some very dark places in my life. It made me lose my family and the people that I loved, but that was because I had no power over my addiction, so I had to move away to get the help that I needed.

I had moved in and out of Cornwall for about 12 years but couldn't get recovery at first, so it took many years in and out of different fellowships until I finally got funded for treatment. That is when my life changed as I had lost everything by then, even the will to live.

I went into treatments and gave it my all and the staff at Chy could see that I was broken, but knew that there was something in me. They worked with me to change me into the person that I was supposed to be.

I was in rehab at Chy for 6 months and done all that I had to do to get well. Then I moved to Glen Carne to learn how to live life which will give me the support to be independent again. It will also teach me new skills to face the outside world without fear and also help me give back what I have taken away. I can tell you the last time that I had a drink and used a substance and that was on the 17th February 2021 which I couldn't have recovered or maintained without the help and work that I have done in Chy and at Glen Carne.

So this is a thank you from a man that spent over 38 years in addiction and now can live the life that I was destined to live.



Trustees' Financial Review

The charity's reserves and its policy are set out as follows:

	2021-22	2020-21
Unrestricted Funds:		
Designated Funds		
Solar Panels	£37,362	£40,752
Fixed Assets	£96,432	£15,606
General Funds	£262,634	£366,454
Restricted Funds	£0	£0
Total Funds	£396,428	£422,812
Annual Operating Expenditure (excluding outside providers)	£722,373	£708,797
Ratio of Free Reserves to Annual Operating Expenditure	36%	52%

In the Trustees' view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future, and associated measures as a result of the Covid-19 pandemic.

The Trustees propose to maintain the charity's free reserves at a level of six months (50%) operational expenditure which equates to £361,187. The charity had accumulated unrestricted funds of £396,428, of which £133,794 relates to fixed assets and capital work in progress leaving £262,634 000 in free reserves at 31 March 2022. This is less than the reserves policy by £98,553 as a result of capital expenditure in developing further accommodation (Phase 5) which will generate additional funds in future years once operational.

The provision of the free reserves allows the charity to continue to improve the accommodation and surrounding grounds over the coming year for the benefit of clients.

The Trustees review the amount of reserves that are required to ensure that they are adequate to fulfill the charity's continuing obligations on a continuing basis.

Total income was £1,336,343. Total expenditure was recorded at £1,376,370.

The majority of income received to the charity is provided by Housing Benefit and solar generation, with additional income provided by small grants. A charge of £14 per week is made to clients for heating and electricity contributions. The charity has avoided any increase in these charges, in part due to solar panels reducing its environmental and financial impact.

Risks and Uncertainties

The ongoing effect of Covid-19 and the withdrawal of European funding streams used for client training and provision have been felt during the past 12 months. Training has gradually restarted as conditions allow through smaller pots of alternative funding provided by local training providers. The difficulty in sourcing private move on accommodation during this period continued, not only through the restrictions of Covid-19, but also the changing landscape of privately available accommodation in Cornwall.

The increase in cost of living is an increasingly significant challenge for all housing providers. One area of concern are large increases in utility costs (electricity and oil) together with necessary rising staffing costs.

Due to increasing costs over the last 12 months due to Covid-19 and the cost of living, the core weekly accommodation charge will need to increase in the next financial year. We expect core funding to continue into the foreseeable future.

Plans for the Future

Covid-19 also delayed plans to convert an existing building (previously a shop) into two bedroomed accommodation with self-contained facilities. It is planned this will be completed by the end of 2022. As we journey out of the Covid-19 pandemic more opportunities for employment are available for clients, and we are working with the local DWP to promote employment while remaining in supported accommodation to help transition into independent living.



The previous industrial unit located on the site is now being converted into two bedroom shared accommodation (Phase 5)

Statement of Trustees' Responsibilities

The Trustees (who are directors of Glen Carne for the purposes 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 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 2015 (FRS 102);
- make judgments 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 an ongoing 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 information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the auditor is aware of that information.

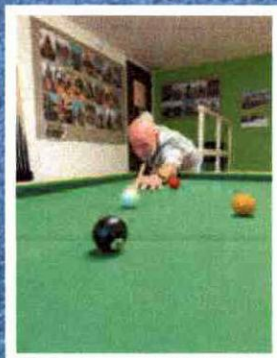
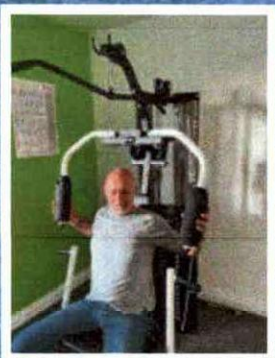
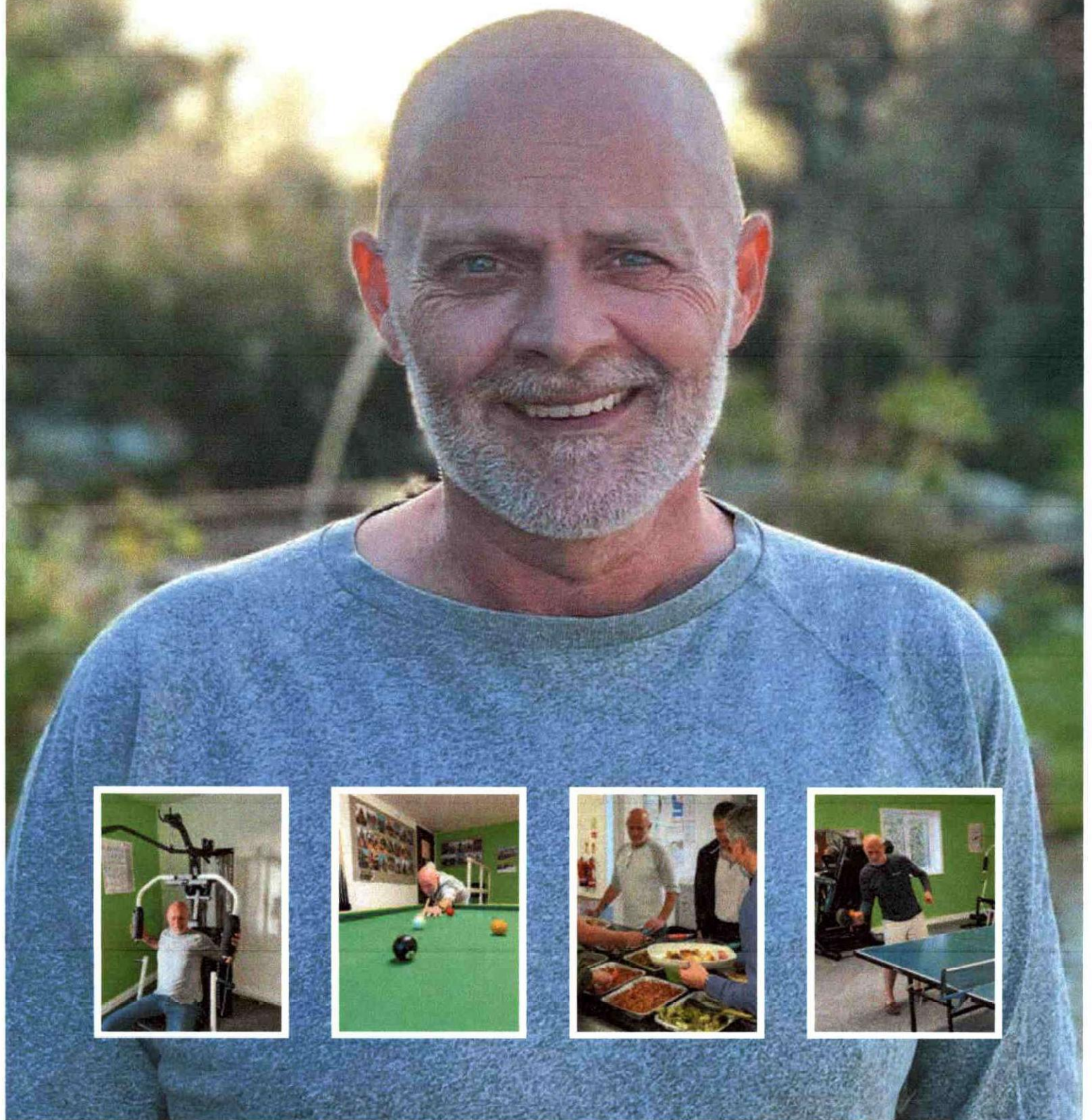
Approved by the Trustees on **27 October 2022**

Signed on their behalf by


.....

Ruth Clarke
Trustee

Dave's story



I'd been clean for seventeen and a half years, and then Covid hit and my life collapsed like a stack of cards.

I started using again, but luckily I got myself into rehab within eleven months. But within that eleven months, I'd sold everything, my car, my van, the business. So I went into rehab, but I had no idea what I was going to do after it finished. I didn't want to go back to the Midlands, so I looked around Cornwall for places to stay, 99% of the ones that were offered to me were wet houses, which is what I didn't want. I didn't want to go back to an environment where I was surrounded by people drinking or using drugs. Luckily, I came to Glen Carne, which to be honest, has been a godsend for me. It's given me time to breathe, without the whole weight of the world on my shoulders. It's been great not having to worry about bills or getting back into work, to be honest, I really didn't feel ready for that. It's given me the space I needed to continue with my recovery, for that I'm very grateful.

The staff have been great and showing what benefits I'm entitled to, getting me involved with in-house courses and volunteering. I've also enrolled on courses outside of Glen Carne, which have improved my chance of getting work when I leave.

I'm now in a position where I'm fortunate enough to have good accommodation with 24-hour staff. It's also given me the opportunity to interact with people of all ages, that's something that I hadn't done for many years. I'd stepped back from society and being here has really improved my self-confidence and self-esteem. There are people

here that are older than me and others that are younger, and it's been nice getting so many different perspectives.

Little things like the courses, barbecues, the pool and table tennis competitions have helped me come out of my shell. I volunteer my time with the breakfast club every Wednesday morning and it feels really good that I'm making a positive contribution to the project.

I'm rebuilding my life again and the staff have steered me the right direction and supported me in the things that I want to do. Instead of being on my own and worrying about stuff, I have people talk it through with and not just my key-worker, but that's also with the other clients. I've built up friendships here that I'll continue when I leave Glen Carne.

It's given me breathing space, support and somewhere that's safe and secure. Having time to look at what I want to do instead of rushing into something that's not right and is going to make me unhappy. That would make me go downhill.

I'm hoping to get back into full-time employment and find a place of my own to live. The staff have registered me with the Homechoice register and helped me to get a banding uplift, which makes it much more likely that I'll be able to access social housing which is affordable.

Glen Carne is set in 3 acres of beautiful gardens, away from the city and towns and that's been really important in my recovery,

and not having temptations on my doorstep. We're surrounded by fantastic coastal walks, I like being active and I hike a lot, which is great for my mental health. So I know, even if I have a bad day, I can get out and then come back to a safe environment, that's been really important for me. I'm seeing something that I like, I'm seeing something that picks me up and motivates me to do something positive. I'm only able to do that, because I know I've got the support of the staff behind me.

I've had some long-term physical health issues which I'm getting treatment for. If I'd been on my own in a horrible bedsit somewhere, I don't know if I would have done anything about it, the staff here have helped me access specialist support. Being at Glen Carne and their holistic approach has made me think that I need to look after myself to be able to have a future.

I feel happy now and at peace with everything that's going on. I'm able to see a future, something over the horizon, where I couldn't see that when I first came out of rehab 18 months ago. Back then I didn't have much hope, and now that's completely changed.

Thank you to everyone at Glen Carne for their help and support.

Independent Auditor's Report to the Members of Glen Carne Limited

Opinion

We have audited the financial statements of Glen Carne Limited (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure account, the Balance Sheet the Statement of Cash Flows 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 2022 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

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 group and parent charity's ability to continue as a going concern for a period of at least 12 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 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.

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 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 Trustees' Report has 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 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 and take advantage of the small companies exemption in preparing the Trustees' Report and take advantage of the small companies exemption from the requirement to prepare a Strategic Report.

Responsibilities of the 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 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.

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 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.

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. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of the Act. Our audit work has been undertaken so that we might state to the Charity trustees 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 Charity trustees as a body, for our audit work, for this report, or for the opinions we have formed.



S S Cann ACA FCCA CTA

Senior Statutory Auditor for and on behalf of
Bush & Co Limited Chartered Accountants

2 Barnfield Crescent, Exeter, Devon, EX1 1QT

Date: 13 December 2022

**Glen Carne
STATEMENT OF
FINANCIAL ACTIVITIES**

for the year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and legacies	4	12	760	772	270
Charitable activities	5	1,322,893	-	1,322,893	1,333,044
Investments	6	6,197	-	6,197	8,116
Other	7	6,481	-	6,481	7,174
Total		1,335,583	760	1,336,343	1,348,604
Expenditure on:					
Charitable activities	8	1,347,289	760	1,348,049	1,376,370
Other	9	(18)	-	(18)	-
Total		1,347,271	760	1,348,031	1,376,370
Net losses on investments		(14,696)	-	(14,696)	(3,546)
Net expenditure	10	(26,384)	-	(26,384)	(31,312)
Net expenditure before other gains/(losses)		(26,384)	-	(26,384)	(31,312)
Other gains and losses:					
Net movement in funds		(26,384)	-	(26,384)	(31,312)
Reconciliation of funds:					
Total funds brought forward		422,812	-	422,812	454,124
Total funds carried forward		396,428	-	396,428	422,812

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

All income and expenditure derive from continuing activities.

**Glen Carne
BALANCE SHEET**

at **31 March 2022**

Company No. 07529092	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	12	54,234	56,358
Investments	13	174,939	245,635
		<u>229,173</u>	<u>301,993</u>
Current assets			
Capital work in progress	14	79,560	-
Debtors	15	46,013	69,507
Cash at bank and in hand		88,391	104,707
		<u>213,964</u>	<u>174,214</u>
Creditors: Amount falling due within one year	16	(46,709)	(53,395)
Net current assets		<u>167,255</u>	<u>120,819</u>
Total assets less current liabilities		<u>396,428</u>	<u>422,812</u>
Net assets excluding pension asset or liability		<u>396,428</u>	<u>422,812</u>
Total net assets		<u><u>396,428</u></u>	<u><u>422,812</u></u>
The funds of the charity			
Restricted funds	17		
Unrestricted funds	17		
General funds		262,634	366,454
Designated funds		133,794	56,358
		<u>396,428</u>	<u>422,812</u>
Total funds		<u><u>396,428</u></u>	<u><u>422,812</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the board on 27 October 2022

And signed on its behalf by:



Ruth Clarke

Trustee

27 October 2022

Glen Carne
STATEMENT OF CASH
FLows

for the year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(26,384)	(31,312)
Adjustments for:		
Depreciation of property, plant and equipment	8,389	9,709
Profit on disposal of tangible fixed assets	(18)	-
Dividends, interest and rents from investments	(12,678)	(15,290)
Increase in capital work in progress	(79,560)	-
Decrease/(Increase) in trade and other receivables	23,494	(32,460)
(Decrease)/Increase in trade and other payables	(6,686)	14,795
Net cash used in operating activities	<u>(93,443)</u>	<u>(54,558)</u>
Cash flows from investing activities		
Proceeds from sales of property, plant and equipment	912	-
Purchases of property, plant and equipment	(7,159)	-
Proceeds from sale of investments	56,000	-
Dividends, interest and rents from investments	12,678	15,290
Revaluations of investments	14,696	3,546
Net cash from investing activities	<u>77,127</u>	<u>18,836</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(16,316)	(35,722)
Cash and cash equivalents at the beginning of the year	104,707	140,429
Cash and cash equivalents at the end of the year	<u>88,391</u>	<u>104,707</u>
Components of cash and cash equivalents		
Cash and bank balances	88,391	104,707
	<u>88,391</u>	<u>104,707</u>

Glen Carne
NOTES TO THE ACCOUNTS

for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Glen Carne

NOTES TO THE ACCOUNTS

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Glen Carne
NOTES TO THE ACCOUNTS

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Leasehold property	5% Straight line
Computer Equipment	25% Straight line
Vehicles	25% Reducing balance
Household Capital Items	10% Straight line

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Glen Carne
NOTES TO THE ACCOUNTS

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	-	270	270
Charitable activities	1,333,044	-	1,333,044
Investments	8,116	-	8,116
Other	7,174	-	7,174
Total	<u>1,348,334</u>	<u>270</u>	<u>1,348,604</u>
Expenditure on:			
Charitable activities	1,374,612	1,758	1,376,370
Total	<u>1,374,612</u>	<u>1,758</u>	<u>1,376,370</u>
Net gains on investments	(3,546)	-	(3,546)
Net income	<u>(29,824)</u>	<u>(1,488)</u>	<u>(31,312)</u>
Transfers between funds	-	-	
Net income before other gains/(losses)	<u>(29,824)</u>	<u>(1,488)</u>	<u>(31,312)</u>
Other gains and losses:			
Net movement in funds	<u>(29,824)</u>	<u>(1,488)</u>	<u>(31,312)</u>
Reconciliation of funds:			
Total funds brought forward	452,636	1,488	454,124
Total funds carried forward	<u>422,812</u>	<u>-</u>	<u>422,812</u>

Glen Carne
NOTES TO THE ACCOUNTS

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Donations & Legacies	12	760	772	270
	<u>12</u>	<u>760</u>	<u>772</u>	<u>270</u>

5 Income from charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Primary Purpose Trading			
Housing (Glen Carne)	626,875	626,875	595,410
Housing (Outside)	696,018	696,018	737,634
	<u>1,322,893</u>	<u>1,322,893</u>	<u>1,333,044</u>

6 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
CCLA COIF Charities Fund	6,197	6,197	8,116
	<u>6,197</u>	<u>6,197</u>	<u>8,116</u>

7 Other income

	Unrestricted	Total 2022	Total 2021
	£	£	£
Solar Panels	6,410	6,410	7,174
Other income	71	71	-
	<u>6,481</u>	<u>6,481</u>	<u>7,174</u>

Glen Carne
NOTES TO THE ACCOUNTS

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
<i>Direct expenditure on charitable activities</i>				
Rent	197,215	-	197,215	197,215
Lease payments	35,962	-	35,962	39,686
Support payments	583,064	-	583,064	620,994
Household maintenance	74,889	-	74,889	71,395
Council tax	4,947	-	4,947	5,065
Fire Safety	2,264	-	2,264	5,444
Professional fees	18,219	-	18,219	4,292
Client provision inc garden project	3,703	760	4,463	5,523
Security	84,456	-	84,456	73,721
	<u>1,004,719</u>	<u>760</u>	<u>1,005,479</u>	<u>1,023,335</u>
<i>Support Costs</i>				
Wages	213,681	-	213,681	211,045
Staff NIC (Employers)	17,260	-	17,260	16,690
Pensions	5,032	-	5,032	4,556
Staff training	353	-	353	1,736
Staff welfare	394	-	394	1,390
Travel and subsistence	2,120	-	2,120	963
Contractors	8,200	-	8,200	28,714
Light, heat and power	29,425	-	29,425	23,591
Insurance	8,513	-	8,513	6,768
Motor vehicles	9,124	-	9,124	8,889
IT expenses	3,109	-	3,109	3,740
Licences	229	-	229	-
Printing, postage and stationary	7,373	-	7,373	6,928
sundry expenses	9,288	-	9,288	12,005
Cleaning	6,813	-	6,813	4,872
Marketing and promotion	2,789	-	2,789	155
Legal and professional fees	-	-	-	1,393
Specific Bad Debts written off	-	-	-	1,203
Bank charges	463	-	463	286
Depreciation	8,389	-	8,389	9,709
	<u>332,555</u>	<u>-</u>	<u>332,555</u>	<u>344,633</u>

Glen Carne
NOTES TO THE ACCOUNTS

Governance costs

Accountancy	3,535	-	3,535	1,930
Audit fees	6,480	-	6,480	6,472
	10,015	-	10,015	8,402
	<u>1,347,289</u>	<u>760</u>	<u>1,348,049</u>	<u>1,376,370</u>

9 Other expenditure

	Unrestricted	Total	Total
	2022	2022	2021
	£	£	£
Amortisation, depreciation, impairment, (profit)/loss on disposal of fixed assets	(18)	(18)	-
	<u>(18)</u>	<u>(18)</u>	<u>-</u>

10 Net expenditure before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	8,389	9,709
Auditors' remuneration	6,480	6,472

11 Staff costs

Salaries and wages	213,681	211,045
Social security costs	17,260	16,690
Pension costs	5,032	4,556
	<u>235,973</u>	<u>232,291</u>

No employee received emoluments in excess of £60,000.

Total employee benefits received by key management personnel	104,117	101,425
--	---------	---------

The average monthly number of full time equivalent employees during the year was as follows:

	2022	2021
	Number	Number
Charitable Activities	<u>7</u>	<u>7</u>
	<u>7</u>	<u>7</u>

Glen Carne
NOTES TO THE ACCOUNTS

12 Tangible fixed assets

	Land and buildings	Computer Equipment	Vehicles	Household Capital Items	Total
	£	£	£	£	£
Cost or revaluation					
At 1 April 2021	67,788	8,027	44,000	61,595	181,410
Additions	-	1,609	-	5,550	7,159
Disposals	-	-	(4,650)	-	(4,650)
At 31 March 2022	<u>67,788</u>	<u>9,636</u>	<u>39,350</u>	<u>67,145</u>	<u>183,919</u>
Depreciation and impairment					
At 1 April 2021	27,036	7,357	30,809	59,850	125,052
Depreciation charge for the year	3,389	336	3,074	1,590	8,389
Disposals	-	-	(3,756)	-	(3,756)
At 31 March 2022	<u>30,425</u>	<u>7,693</u>	<u>30,127</u>	<u>61,440</u>	<u>129,685</u>
Net book values					
At 31 March 2022	<u>37,363</u>	<u>1,943</u>	<u>9,223</u>	<u>5,705</u>	<u>54,234</u>
At 31 March 2021	<u>40,752</u>	<u>670</u>	<u>13,191</u>	<u>1,745</u>	<u>56,358</u>

13 Investments

	Other investments - Listed	Total
	£	£
Cost or revaluation		
At 1 April 2021	245,635	245,635
Revaluation	(14,696)	(14,696)
Disposals	(56,000)	(56,000)
At 31 March 2022	<u>174,939</u>	<u>174,939</u>
Net book values		
At 31 March 2022	<u>174,939</u>	<u>174,939</u>
At 31 March 2021	<u>245,635</u>	<u>245,635</u>
Other investments		

CCLA COIF charities fund opening balance 182,791.05 units, disposal of 43,030.58 units leaving a remaining 139,760.80 units.

	2022	2021
	£	£
Market value of listed investments	<u>174,939</u>	<u>245,635</u>

14 Capital work in progress

	2022	2021
	£	£
Work in progress	<u>79,560</u>	<u>-</u>
	<u>79,560</u>	<u>-</u>

Glen Carne
NOTES TO THE ACCOUNTS

15 Debtors

	2022	2021
	£	£
Other debtors	-	408
Prepayments and accrued income	46,013	69,099
	<u>46,013</u>	<u>69,507</u>

16 Creditors:

amounts falling due within one
year

	2022	2021
	£	£
Trade creditors	15,671	13,995
Other taxes and social security	5,165	5,066
Other creditors	1,083	1,719
Accruals and deferred income	24,790	32,615
	<u>46,709</u>	<u>53,395</u>

Glen Carne
NOTES TO THE ACCOUNTS

17 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 March 2022
		£	£	£	£
Restricted funds:					
Restricted income funds:					
Acts	-	760	(760)	-	-
<i>Total</i>	<u>-</u>	<u>760</u>	<u>(760)</u>	<u>-</u>	<u>-</u>
Unrestricted funds:					
General funds	366,454	1,335,583	(1,338,900)	(100,503)	262,634
Designated funds:					
Tangible fixed assets	56,358	-	(8,371)	85,807	133,794
<i>Total</i>	<u>56,358</u>	<u>-</u>	<u>(8,371)</u>	<u>85,807</u>	<u>133,794</u>
Revaluation Reserves:					
Revaluation fund	-	(14,696)	-	14,696	-
<i>Total revaluation reserves</i>	<u>-</u>	<u>(14,696)</u>	<u>-</u>	<u>14,696</u>	<u>-</u>
Total funds	<u>422,812</u>	<u>1,321,647</u>	<u>(1,348,031)</u>	<u>-</u>	<u>396,428</u>

Analysis of net assets between
18 funds

	Unrestricted funds	Total
	£	£
Fixed assets	54,234	54,234
Investments	174,939	174,939
Net current assets	167,255	167,255
	<u>396,428</u>	<u>396,428</u>

Glen Carne
NOTES TO THE ACCOUNTS

19 Related party disclosures

Name of related party Robert Crozier

<p><i>Description of relationship between the parties</i></p>	<p>Father of Support Manager Andrew Crozier and father-in-law to Chief Executive Officer Matthew Gavan</p>
---	--

<i>Description of transaction and general amounts involved</i>	Rents the St Agnes property to the charity at an annual rent of £197,215 (2021: £197,215)
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Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Notes:

[illegible]



Support Office: 01872 554141 / 552061

Operations Office: 01872 554022

info@glencarne.org.uk

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www.glencarne.org.uk

Registered charity number: 1140893

Company registered by guarantee. Company number: 7529092

This annual report was designed and produced by Glen Carne

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