

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022



THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the Company, its Trustees and advisers	1
Trustees' report	2 - 9
Independent examiner's report	10
Statement of financial activities	11
Balance sheet	12 - 13
Notes to the financial statements	14 - 30

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees A Bensley, Trustee
 M Tanner, Trustee
 T Boaden, Trustee
 A Johnson, Trustee
 P du Feu, Trustee (resigned 28 May 2021)
 S Searle, Trustee

**Company registered
number** 08606484

**Charity registered
number** 1156862

Registered office Griffin Chartered Accountants
 Unit 4 Silverdown Office Park
 Exeter
 Devon
 EX5 2UX

Company secretary S Linacre (resigned 25 August 2021)
 A Bensley (appointed 25 August 2021)

**Key management
personnel** Rachel Oates (Acting Centre Manager)

Accountants Griffin
 Chartered Accountants
 Silverdown Office Park
 Exeter Airport Business Park
 Exeter
 EX5 2UX

Bankers National Westminster Bank
 48 Courtenay Street
 Newton Abbot
 TQ12 2EE

Solicitors Geldards (formerly Robinsons)
 Number One Pride Place
 Pride Park
 Derby
 DE24 8QR

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the The Woodlands House of Prayer (Brunel Manor) for the 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. The Charity's Aims and Main Objectives for 2021/22

The charity's purpose, as defined in its governing document, is the establishment and maintenance of a home for the purpose of affording the means of physical and spiritual help to those in need of rest.

Historically the charity fulfilled these objects by providing a Centre where holidays, retreats, conferences and seminars were hosted within an explicitly Christian context, and could be attended by as broad a range of beneficiaries as possible. Prior to the covid pandemic the charity aimed to provide Christian hospitality, ministry and biblical teaching that refreshed, enabled and edified all of its guests. Guests comprised a cross-section of society: those who were well, the infirm, those pressured by work or life, the frail, the needy, the physically disabled and the emotionally challenged of all ages.

The extended covid lockdowns during 2020 and 2021 and the social distancing restrictions between lockdowns made it impossible to fulfil the charity's objectives by its usual means, and also took away the charity's main source of income. The ability of the charity to function in its normal manner was compromised by the covid pandemic due to the enforced closures of the hospitality industry during 2020 and 2021. However this gave the trustees and management the opportunity to stop, take stock and consider the long term future.

The trustees and management quickly recognised that the charity could not survive the covid pandemic in its traditional form due to the high running costs of the Brunel Manor buildings and estate even when mothballed. It became clear that the social distancing measures and additional hygiene requirements required at the end of the first lockdown in 2020 would limit the number of guests that could be accommodated, to the extent that re-opening for smaller numbers would not be financially viable. This coupled with a longer term downward trend in guest numbers and income over a period of several years, and the knowledge that the building would require significant maintenance within the next five years resulted in the trustees taking the unanimous decision to put the Brunel Manor estate up for sale and to relocate, re-envision and re-focus the efforts of the charity for a 'post-covid' world, in line with the charitable objectives.

In view of this decision the trustees affirmed a new mission statement and aims for the charity:

Woodlands House of Prayer is a Christian charity rooted in prayer, committed to helping those in need of rest and restoration find new strength and hope through reconnecting with God, each other and nature.
We long for people to 'Be Revived':

- by nature
- through fellowship
- in faith

This can broadly be described as Christian well-being.

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

Based on this, the objectives for the charity for the 2021/22 period were:

- To accomplish a successful sale of the Brunel Manor estate, pay back all loans, mortgage (taken out to weather the covid lockdowns) and settle remaining outstanding contracts relating to the estate,
- To safeguard and make prudent use of the charity's financial assets,
- To seek new premises from which to rebuild the charity, with the aim of offering space for personal retreat, 'time out', and development of a Christian wellbeing programme,
- To consider approaches from other like-minded Christian charities asking for assistance or opportunities to partner,
- In the absence of a physical home and during the continued uncertainty of the covid pandemic, to continue to seek ways to provide physical and spiritual help to those in need of rest, particularly through the use of digital media and online activity
- To maintain and build contact with the charity's supporters,
- To begin to plan celebrations for the charities 80th anniversary in July 2022.

b. The Charity's Strategies for achieving its Stated Objectives during 2021/22

The knock-on effects of the covid pandemic forced a major rethink of how the charity could achieve its objectives in a meaningful and sustainable manner. The 2021/22 financial year has therefore been a time of transition and change with the sale of Brunel Manor and the search for new premises.

The trustees used the following strategies to achieve its stated objectives:

- Monthly video-conference meetings of the Trustees, ensuring a prompt response to issues arising from the ongoing effects of the pandemic, and planning for the future.
- Regular communication with the charity's members and supporters to keep them apprised of the emerging situation.
- Investment of the proceeds of the sale of Brunel Manor after repayment of all outstanding expenses
- Agreement of criteria needed in a suitable property (lower running costs and maintenance requirements, suitable location, size etc.), and search for new premises for the charity.
- Consideration of a small number of requests from similar charities for financial support (declined after discussion by the trustees, due to insufficient match between the charities that would allow for a meaningful partnership to continue the objectives of the Woodlands House of Prayer).
- Appropriate use of the government Job Retention Scheme during 2021.
- A carefully considered programme of redundancies to minimise expenditure on roles that would no longer be required as the charity moves forward beyond the pandemic.
- Retention of key staff with mutually agreed reduction in hours.
- Increased use of digital media – updating the charity's website to reflect its new vision for Christian Wellbeing, improving the use of Facebook and introducing a new online video-conference ministry programme.

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

All the above were designed to:

- Minimise the charity's expenditure and on completion of the sale of Brunel Manor to protect the charity's financial assets so that the charity would be in a good position to rebuild 'post-covid'.
- In the absence of having a physical base for the charity, make the most of opportunities to provide spiritual and physical rest and restoration to those in need, through digital and 'online' platforms,

c. Significant Activities Provided Contributing to Achievement of Stated Objectives

This has continued to be an unprecedented time in the 80 year history of the charity, however the trustees, employees and volunteers have continued to work hard to ensure the survival of the charity. Much time and effort has also been expended developing plans to re-envision the charity to enable a 'fresh start' as we emerge from the initial stages of the pandemic.

Key activities in 2021/22 have been:

- The successful completion of the sale of the Brunel Manor estate on 31 May 2021, repayment of all loans, mortgage and 'winding up' of affairs related to the property.
- Continued development of plans to relocate and rebuild the charity as covid restrictions ease, with a particular emphasis on future resilience, and responding to the emerging 'post-covid' needs of our beneficiaries by providing a programme and resources focussing on the theme of Christian wellbeing.
- Development of the charity's online reach through the use of social media and regular video-conferencing events.
- Communication with our supporters to ensure they are kept up to date with developments.
- Search for new premises. In total ten potential properties have been visited by the trustees and interim manager. Unfortunately the majority of the properties visited were found to have significant drawbacks making them unsuitable for the charity's purposes. One property was deemed to be suitable with some adaptation, and an offer was made at the end of October 2021. Due to significant interest in the property the trustees unanimously agreed that it would be an acceptable use of the charity's resources to increase the offer made to approx. 10% over the asking price, which would still allow sufficient funds to undertake the adaptations required to the property and to restart the charity's work. Sadly the bid was unsuccessful and the vendor accepted a significantly higher offer.

d. Social or Programme Related Investment policies

The charity does not make social or programme related investments

e. Grant-making policies

The charity does not typically make financial grants.

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

f. Volunteers

The Charity continued to benefit from the valued commitment of three residential volunteers during April and May of 2021 up to the completion of the sale of Brunel Manor. The Board are particularly grateful for the dedication these volunteers showed, helping to keep the buildings and gardens in good order prior to completion of the sale, and assisting with practical aspects of winding up and moving out of the buildings. Due to the continued covid social-distancing restrictions it was not possible to support day volunteering.

Until the completion date resident volunteers continued to be provided with board and lodging and a monthly allowance (covering reasonable subsistence expenses and travel costs) as they were not eligible to be furloughed. Pastoral and practical support was provided by the charity to resident volunteers and staff in finding and moving to new accommodation.

Since the sale of Brunel Manor and while searching for new premises there has not been a need for volunteers, as the roles historically undertaken by them no longer exist.

Achievements and performance

a. Charitable Activities Undertaken

As the charity was not able to provide its historic conferencing and hospitality activities, other ways to fulfil its charitable objectives (within covid-restriction limitations) were sought. By necessity these have been limited in scope, however the benefits have been tangible:

- Development of the charity's website to provide resources to assist people in finding spiritual refreshment through for example guides to prayer and 'DIY' retreats.
- Greater use of the charity's Facebook page to offer regular 'prayer posts'.
- The development of an online events programme of approximately monthly 'Reviver Days' offering beneficiaries the opportunity to meet virtually for spiritual refreshment.

These activities have all been offered free of charge and advertised publicly on the charity's website and Facebook page.

In particular feedback from the online 'Reviver Days' has been positive. Many of the attendees report feeling much more isolated since the covid lockdowns, and have for various reasons been unable to return to physical gatherings as restrictions have eased. The 'Reviver Days' are designed to facilitate fellowship and a sense of togetherness, with an emphasis on finding ways for participants to improve their wellbeing through the material presented and the subsequent discussion times, the subject matter is explicitly Christian in nature though open to any to participate. Space is also given for prayer and worship, allowing those who attend to receive much needed spiritual refreshment and encouragement.

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

b. Factors Relevant to Achievement of Objectives

The 2021-22 financial year has continued to be challenging, as the charity has adapted to new ways of working and achieving its objectives.

Leaving Brunel Manor – the charity's home for nearly 60 years – has been emotional for the charities beneficiaries and supporters, as well as trustees and team, many of whom have connections to the building and gardens dating back decades and feel it to be a 'second home'. Due to covid restrictions in place at the time of sale it was only possible to hold a small socially distanced farewell gathering at Brunel Manor, however a book entitled 'Memories of Brunel Manor' was produced with around 130 copies being distributed to supporters of the charity.

The charity continues to be grateful for the support offered by its network of about 350 subscribed "Friends of Brunel Manor" who have the interests of the charity at heart and who have committed to pray regularly for the charity and its future. Our supporters have continued to assist the charity financially through donations, and have also supported the trustees and remaining staff through many letters and emails of encouragement. We continue to receive new requests to sign up to our prayer letters and updates which are sent out regularly to keep our supporters apprised of the charity's activities and plans for the future.

Financial review

a. Going concern

On completion of the sale of Brunel Manor, all outstanding loans and a mortgage taken out during the first year of the covid pandemic were paid off in full. The remaining contracts relating to Brunel Manor were settled and all affairs relating to the buildings and estate have been wound up.

As can be seen from the accounts this has left significant financial resources for the charity to continue its work in a re-envisioned format going forwards. For this reason the trustees continue to adopt the going concern basis in preparing financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies..

b. Reserves policy

The existing Reserves Policy remains in force as from previous years, but will be revisited and revised once the charity has established the new basis upon which it will operate. It is anticipated that this will be undertaken in the next financial year (2022-23).

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

c. Principal Funding Sources

The principal funding source of the charity has historically been the fees charged to guests staying at the Centre. Having sold Brunel Manor this income no longer exists, however with the sale of the building the charity's outgoings have reduced significantly with much lower staffing levels and costs related to owning and maintaining premises. The charity has expended from its reserves during the 2021/22 period, but has also benefitted from continued donations by supporters. The charity has been informed of an upcoming legacy which when received will replenish the reserves and provide for outgoings over the next one to two years, allowing the net proceeds of the sale of Brunel Manor to be kept intact to purchase new premises.

The proceeds of the sale of Brunel Manor have been deposited in a number of savings accounts to allow for quick access in the event of having an offer accepted on a property. Interest rates during 2021/22 have remained low, therefore during this period the accounts have not shown a significant return.

d. Investments

The only investment is in the trading subsidiary, Brunel Manor Limited. The investment is unlisted and all the profits are gifted to the Woodlands House of Prayer (Brunel Manor) each year so it does not hold any reserves.

Structure, governance and management

a. Constitution

The Woodlands House of Prayer (Brunel Manor) is a charitable company limited by guarantee of its members, incorporated on 11 July 2013, and governed by its memorandum and articles of association.

The Charity Commission consent and other relevant documentation are held on deposit at National Westminster Bank, 48 Courtenay Street, Newton Abbot, Devon, TQ12 2EE. Property Deeds, Easements, etc., are held at Geldards, Number One Pride Place, Pride Park, Derby, DE24 8QR.

The Trustees continue to establish written policies and guidance for procedures.

b. Methods of appointment or election of Trustees

Persons to be considered for appointment as trustees must personally subscribe to the fundamentals identified in the governing documents. Trustees are members appointed by ordinary resolution by the members at an annual general meeting. The trustees may appoint a member as a trustee during the year, but they must resign at the next annual general meeting and seek re-appointment. Trustees are not required to retire by rotation.

c. Organisational structure and decision-making policies

The charity Trustees ensure the vision of the charity's founders is realised in the most relevant and practical way possible to meet the needs of beneficiaries in today's society. They give overall direction to the charity and approve policies.

The Trustees may delegate certain day to day operations of the charity to employees under the direction of a nominated trustee.

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management (continued)

d. Policies adopted for the induction and training of Trustees

New trustee candidates are fully briefed by existing trustees as to the origins, historical evolution and current position of the charity. They are presented with relevant documents. There is a requirement that, except in exceptional circumstances, candidates attend at least two meetings prior to appointment with the aim of developing a good working relationship.

The induction policy for new trustees has been revised and adopted. This includes a skills audit.

e. Financial Risk Management

The major risks to which the charity is exposed are reviewed by the Trustees, who ensure appropriate controls are in place to provide reasonable assurance against fraud and error. All systems that are established are reviewed regularly in order to mitigate these risks. The board is also committed to keeping up to date with changing employment issues and keeping abreast of new legislation.

f. Public Benefit Statement

The Woodlands House of Prayer (Brunel Manor) expressed its charitable mandate for 59 years of its 80 year history through Brunel Manor – a Grade II listed building, set in landscaped Grade II listed gardens and parkland, overlooking Torquay to the sea. The closure of the hospitality industry during much of the covid pandemic

However the charity has responded to the twin challenges of the pandemic and being without physical premises. This has been achieved by developing Christian wellbeing resources that are freely available on the charity's website, and by presenting a new programme of regular video-conferencing events which are offered at no cost to participants.

Concluding Remarks

The trustees continue to be totally united in the task that lies ahead and are committed to working together with the interim manager, for the furtherance of the charity's objects, appropriate to the needs of the charity's beneficiaries.

Trustees' Statement as to Disclosure of Information to Auditors

As 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 necessary steps in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

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

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

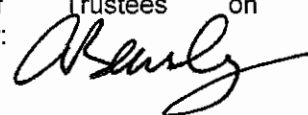
Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on
and signed on their behalf by:

7 December 2022



THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Independent examiner's report to the Trustees of The Woodlands House of Prayer (Brunel Manor) ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Signed: 

Dated: 21/12/22

Misty Nickells FCA

Griffin
Chartered Accountants
Silverdown Office Park
Exeter Airport
Business Park
EX5 2UX

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	16,744	20	16,764	166,291
Charitable activities	4	3,204	-	3,204	16,808
Investments	5	4,217	-	4,217	153
Other income	6	19,666	-	19,666	30,535
Total income		43,831	20	43,851	213,787
Expenditure on:					
Hotel and Conference		78,557	-	78,557	263,141
Total expenditure		78,557	-	78,557	263,141
Net movement in funds		(34,726)	20	(34,706)	(49,354)
Reconciliation of funds:					
Total funds brought forward		1,735,732	6,128	1,741,860	1,791,214
Net movement in funds		(34,726)	20	(34,706)	(49,354)
Total funds carried forward		1,701,006	6,148	1,707,154	1,741,860

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

The notes on pages 14 to 30 form part of these financial statements.

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
(A company limited by guarantee)

BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	-	1,746,322
Investments	12	1,349,232	1
		<u>1,349,232</u>	<u>1,746,323</u>
Current assets			
Stocks	13	-	1,753
Debtors	14	5,814	11,254
Cash at bank and in hand		358,060	287,584
		<u>363,874</u>	<u>300,591</u>
Creditors: amounts falling due within one year	15	(5,952)	(77,111)
Net current assets		<u>357,922</u>	<u>223,480</u>
Total assets less current liabilities		<u>1,707,154</u>	<u>1,969,803</u>
Creditors: amounts falling due after more than one year	16	-	(227,943)
Net assets excluding pension asset		<u>1,707,154</u>	<u>1,741,860</u>
Total net assets		<u>1,707,154</u>	<u>1,741,860</u>
Charity funds			
Restricted funds	17	6,148	6,128
Unrestricted funds	17	1,701,006	1,735,732
Total funds		<u>1,707,154</u>	<u>1,741,860</u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

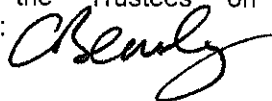
The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
(A company limited by guarantee)

BALANCE SHEET (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

The financial statements were approved and authorised for issue by the Trustees on
7 December 2022 and signed on their behalf by: 

The notes on pages 14 to 30 form part of these financial statements.

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. General information

The Woodlands House of Prayer (Brunel Manor) is a private company, limited by shares, domiciled in England and Wales, registration number 08606484. The registered office is Brunel Manor, Teignmouth Road, Torquay, Devon, TQ1 4SF.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Woodlands House of Prayer (Brunel Manor) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

2.3 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation (continued)

Depreciation is provided on the following bases:

Freehold property	- No depreciation
Plant and machinery	- 15% reducing balance
Fixtures and fittings	- 15% reducing balance
Computer equipment	- 25% reducing balance

In the opinion of the Trustees, given the nature of the property, the anticipated residual value and the expected useful life of the building element is such that any depreciation is considered to be immaterial. The Trustees carry out an annual impairment review to ensure that the residual value of the property is not less than the carrying value in the account.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of financial activities.

2.8 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

2.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.10 Debtors

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

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.13 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.14 Finance leases and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the Company. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

2.15 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.16 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

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

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
(A company limited by guarantee)

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

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations and legacies	10,633	20	10,653
Government grants	6,111	-	6,111
	<u>16,744</u>	<u>20</u>	<u>16,764</u>
	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations and legacies	113,831	48	113,879
Government grants	52,412	-	52,412
	<u>166,243</u>	<u>48</u>	<u>166,291</u>

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £
Hotel and Conference	<u>3,204</u>	<u>3,204</u>
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Hotel and Conference	<u>16,808</u>	<u>16,808</u>

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
(A company limited by guarantee)

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

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £
Investment income	4,217	4,217

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Investment income	153	153

6. Other incoming resources

	Unrestricted funds 2022 £	Total funds 2022 £
Reception sales	95	95
Board and lodging	1,698	1,698
Profit on the sale of fixed assets	17,873	17,873
	<u>19,666</u>	<u>19,666</u>

On 28 May 2021, the manor house was sold for £1,803,000 which resulted in a profit of £5,873. Also included in the profit on sale of fixed assets is £12,000 in relation to the sale of a minibus.

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Reception sales	5,207	5,207
Board and lodging	25,328	25,328
	<u>30,535</u>	<u>30,535</u>

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
(A company limited by guarantee)

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

6. Other incoming resources (continued)

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Total funds 2022 £
Hotel and Conference	78,557	78,557

	<i>Activities undertaken directly 2021 £</i>	<i>Total funds 2021 £</i>
Hotel and Conference	263,141	263,141

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
(A company limited by guarantee)

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

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Hotel & conference 2022 £	Total funds 2022 £
Staff costs	29,600	29,600
Light, heat and water	6,784	6,784
Accountancy and professional fees	3,556	3,556
Grounds and repairs maintenance	11,178	11,178
Health and safety	57	57
Motor expenses	566	566
Postage and stationery	2,485	2,485
Advertising	1,128	1,128
Trustees and volunteer expenses	1,101	1,101
Computer and telephone costs	17,741	17,741
General administration	1,537	1,537
Bank and interest charges	2,824	2,824
	<u>78,557</u>	<u>78,557</u>

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
(A company limited by guarantee)

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

7. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Hotel & conference 2021 £</i>	<i>Total funds 2021 £</i>
Staff costs	100,375	100,375
Other staff costs	76	76
Light, heat and water	46,887	46,887
Accountancy and professional fees	44,461	44,461
Grounds and repairs maintenance	20,818	20,818
Health and safety	62	62
Depreciation	11,218	11,218
Motor expenses	769	769
Postage and stationery	4,832	4,832
Advertising	879	879
Trustee's and volunteer expenses	8,266	8,266
Computer and telephone costs	15,839	15,839
General administration	1,499	1,499
Bank charges	7,160	7,160
	<u>263,141</u>	<u>263,141</u>

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £750 (2021 - £1,000), and an accounts preparation fee of £1,000 (2021 - £1,500).

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
(A company limited by guarantee)

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

9. Staff costs

	2022 £	2021 £
Wages and salaries	28,172	95,934
Social security costs	-	633
Contribution to defined contribution pension schemes	1,428	3,808
	<u>29,600</u>	<u>100,375</u>

The average number of persons employed by the Company during the year was as follows:

	2022 No.	2021 No.
Employees	<u>2</u>	<u>6</u>

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprise of the Key management personnel as listed on page 1. The total employee benefits of the key management personnel of the charity were £12,841 (2021 - £19,980).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, expenses totalling £801 were reimbursed or paid directly to 3 Trustees (2021 - £412 to 3 Trustees).

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
(A company limited by guarantee)

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

11. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation					
At 1 April 2021	1,719,255	222,407	265,344	28,589	2,235,595
Disposals	(1,719,255)	(222,407)	(265,344)	(26,637)	(2,233,643)
At 31 March 2022	-	-	-	1,952	1,952
Depreciation					
At 1 April 2021	34,148	174,704	251,832	28,589	489,273
On disposals	(34,148)	(174,704)	(251,832)	(26,637)	(487,321)
At 31 March 2022	-	-	-	1,952	1,952
Net book value					
At 31 March 2022	-	-	-	-	-
At 31 March 2021	1,685,107	47,703	13,512	-	1,746,322

12. Fixed asset investments

	Other fixed asset investments £	Trade investments £	Total £
Cost or valuation			
At 1 April 2021	1	-	1
Additions	-	1,349,231	1,349,231
At 31 March 2022	1	1,349,231	1,349,232
Net book value			
At 31 March 2022	1	1,349,231	1,349,232
At 31 March 2021	1	-	1

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
(A company limited by guarantee)

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

12. Fixed asset investments (continued)

13. Stocks

	2022	2021
	£	£
Raw materials	-	1,753
	<u> </u>	<u> </u>

14. Debtors

	2022	2021
	£	£
Due within one year		
Other debtors	2,196	9,921
Prepayments and accrued income	3,618	1,333
	<u>5,814</u>	<u>11,254</u>
	<u> </u>	<u> </u>

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
(A company limited by guarantee)

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

15. Creditors: Amounts falling due within one year

	2022 £	2021 £
Bank loans	-	50,000
Other loans	-	2,500
Trade creditors	464	14,655
Amounts owed to trading subsidiary	3,709	3,722
Other taxation and social security	-	259
Obligations under finance lease and hire purchase contracts	-	1,214
Other creditors	-	553
Accruals and deferred income	1,779	4,208
	<u>5,952</u>	<u>77,111</u>

Net obligations under finance lease and hire purchase contracts are secured on the asset they have funded.

16. Creditors: Amounts falling due after more than one year

	2022 £	2021 £
Bank loans	-	199,943
Other loans	-	28,000
	<u>-</u>	<u>227,943</u>

Net obligations under finance lease and hire purchase contracts are secured on the asset they have funded.

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
(A company limited by guarantee)

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

17. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General fund	1,735,732	43,831	(78,557)	1,701,006
Restricted funds				
Garden fund	-	20	-	20
Carpets and furnishings	1,563	-	-	1,563
Pool building	20	-	-	20
Chapel fund	1,014	-	-	1,014
Hospitality fund	2,226	-	-	2,226
Nominated fund	1,305	-	-	1,305
	6,128	20	-	6,148
Total of funds	1,741,860	43,851	(78,557)	1,707,154

Garden fund

Donations received towards garden improvements and equipment.

Carpets and furnishings

Donations were received for flooring and fixtures. The transfer is where funds have been used to purchase fixed assets and the restriction has therefore been satisfied.

Hospitality fund

Donations were received for contributions to enable people to visit the Manor who would not be able to without the support.

Pool building fund

Donations were received to be used towards renovating the pool building.

Chapel fund

Fund for plans to convert several single bedrooms in 1st Floor Woodlands Wing to create a dedicated Chapel.

Nominated fund

Restricted income received from multiple sources of small amounts to be used towards the upkeep of the manor.

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
(A company limited by guarantee)

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

17. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2021 £</i>
Unrestricted funds				
General fund	1,780,294	213,739	(258,301)	1,735,732
Restricted funds				
Garden fund	2,682	48	(2,730)	-
Carpets and furnishings	1,563	-	-	1,563
Pool building	2,020	-	(2,000)	20
Chapel fund	1,014	-	-	1,014
Hospitality fund	2,226	-	-	2,226
Nominated fund	1,415	-	(110)	1,305
	<u>10,920</u>	<u>48</u>	<u>(4,840)</u>	<u>6,128</u>
Total of funds	<u><u>1,791,214</u></u>	<u><u>213,787</u></u>	<u><u>(263,141)</u></u>	<u><u>1,741,860</u></u>

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
(A company limited by guarantee)

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

18. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
General funds	1,735,732	43,831	(78,557)	1,701,006
Restricted funds	6,128	20	-	6,148
	<u>1,741,860</u>	<u>43,851</u>	<u>(78,557)</u>	<u>1,707,154</u>

Summary of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General funds	1,780,294	213,739	(258,301)	1,735,732
Restricted funds	10,920	48	(4,840)	6,128
	<u>1,791,214</u>	<u>213,787</u>	<u>(263,141)</u>	<u>1,741,860</u>

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Fixed asset investments	1	-	1
Trade investments	1,349,231	-	1,349,231
Current assets	357,726	6,148	363,874
Creditors due within one year	(5,952)	-	(5,952)
Total	<u>1,701,006</u>	<u>6,148</u>	<u>1,707,154</u>

THE WOODLANDS HOUSE OF PRAYER (BRUNEL MANOR)
(A company limited by guarantee)

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

19. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	1,746,322	-	1,746,322
Fixed asset investments	1	-	1
Current assets	294,463	6,128	300,591
Creditors due within one year	(77,111)	-	(77,111)
Creditors due in more than one year	(227,943)	-	(227,943)
Total	<u>1,735,732</u>	<u>6,128</u>	<u>1,741,860</u>

20. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £1,428 (2021 - £3,808). Contributions totalling £NIL (2021 - £240) were payable to the fund at the balance sheet date and are included in creditors.

21. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.