

## ST BARNABAS SOUTHWOLD

The Common, Southwold, Suffolk IP18 6JA

(Registered Name and Address)

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FOUNDED 1897

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### Honorary President

Sir Richard Dales

### CHARITY TRUSTEES:

Mrs. D. Brown

Mr. M. Clark

Mr. T. Clifford

Mr. B. Duncan

Mr. D. Gaffney

Mr N. Holloway

Mr N. Johnson

Mr M. Shepherd

Mrs L. Turvill

Mrs S. Wallington Smith

Mrs V. Waters

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*Chairman:* Mr. N. Johnson

*Secretary:* Mrs. L. Turvill

*Treasurer:* Mr. M. Clark

*Bankers:* BARCLAYS BANK PLC. SOUTHWOLD BRANCH

*Solicitors:* Willcox Law Ltd.

*Independent Examiner:* Mr. C. COOPER

## St Barnabas Southwold

The **ANNUAL GENERAL MEETING** of Subscribers and Friends will be held at the Cardinal Newman Hall, Manor Park Road, Southwold on Monday 11<sup>th</sup> July 2022 at 2.30pm

### A G E N D A

1. Apologies for absence
2. To confirm the Minutes of the Annual General meeting 20<sup>th</sup> September 2021
3. To receive and if approved, adopt the Financial Report and Balance Sheet as at 31<sup>st</sup> December 2021
4. Appointment of Independent Examiner
5. To ratify the appointment of Mr Trevor Clifford
6. To re-elect Committee Members
7. Remarks by the Chairman of the Management Committee
8. Any other business

Lucy Turvill

*Secretary*

### Report from the Chairman of the Trustees

In reading my report from 2020 I am sad to note that little has changed in 2021. The impact of covid-19 continues to be much in evidence and our residents have continued to accept that a lockdown, in one form or another, has become part of their everyday lives at St Barnabas. There can be little doubt that our residents' well-being and mental health has been affected by the prolonged periods when they were unable to receive visitors and we look forward to a time when normal service will be resumed! The Home has missed its regular visitors both family and friends, as well as those choirs, Elvis Impersonators, Reminiscence sessions and many other interactive activities that contributed so much to their daily life.

It is for this reason that I must, once again and as an absolute priority, pay tribute to our wonderful team of Carers, catering, domestics, and Management staff. I cannot speak more highly of their commitment to the Home and to its residents. I report on behalf of all Trustees when I state my enormous gratitude to each and everyone of them for their loyalty and for their determination to maintain the highest standards of care. We are extremely fortunate that our staff continue to support St Barnabas in the way that they do, making up for the absence of outside events and interests by doing all that they can to make our residents lives fulfilled. The Trustees have continued to support our staff in the best way that we can, recognising the pressures that face them and rewarding where possible. As Chair of Trustees, I must also pay particular tribute to the leadership offered by our Manager, Nicki Fountain; we were also delighted that Clare Hart accepted Trustees invitation to become Deputy Manager and hence support the management of the Home. It is clear that in these difficult times staffing issues will continue to be an issue that both the Management of the Home and the Trustees will need to address.

I am delighted to report that the CQC Inspection report following their visit on 20 January 2020 assessed St Barnabas as "Good" in all areas. Their report was received too late for inclusion in my report to the AGM last year; I therefore list a summary of their findings for St Barnabas below:

#### *Overall summary:*

*About the service: St Barnabas Southwold is a registered care home that provides personal care to up to 14 people. At the time of the inspection there were 14 people living in the home. Most of these people were older adults with needs associated with physical disability, dementia or long-term conditions.*

*People's experience of using this service and what we found:*

*People were consistently treated with kindness and compassion by the staff and had their privacy and dignity respected. People and their relatives described positive relationships with the staff and management team. People were encouraged and enabled to pursue their hobbies and participate in activities of their choice. There was a welcoming atmosphere in the home. People were supported to have maximum choice and control of their lives and staff supported them in the least restrictive way possible. Staff were aware of risks to people's safety and knew how to respond appropriately through safeguarding processes. People had access to healthcare services and appropriate referrals were made when their needs changed.*

*Staff deployment and organisation across the home was effectively managed: Staff felt supported by the registered manager and enjoyed their job, the training was relevant to meet people's needs and they were encouraged to develop professionally. The home was clean and hygienic throughout and safe management of medicines was in place. Feedback was welcomed, valued and acted on. People, relatives and professionals expressed confidence they could raise issues or concerns with any member of staff or the management team and that these would be addressed. The registered manager was held in high regard and there was visible leadership in the home.*

*Quality assurance and risk management systems to independently identify issues or to improve the service were in place which supported effective governance and oversight arrangements.*

*Rating at last inspection: The last rating for this service was Good (published 03 August 2017)*

I have often referred in my report to the issue of the flats that are part of St Barnabas. Sadly, the days when these flats were much sought after by residents of Southwold for independent, but assisted living, are long gone. It was therefore vital that Trustees undertook a review of the failure to be able to let these flats as in the past and the consequent significant reduction in the Charities income. Trustees have therefore reached the decision that our five flats must therefore be let on a commercial basis and Trustees have instructed Durrants to manage the letting of 5 flats as permanent accommodation and one as a holiday let. We have received firm indications from Durrants that the flats will be easily let and we look forward to an improvement in our finances.

I am delighted that we continue to meet our charitable objectives through The Mary Shipley Fund in supporting two residents within the Home, enabling them to remain as happy and contented residents. In this respect we also remain very grateful to our 'Friends' who continue to support and encourage St Barnabas and we persist in seeking means by which we might encourage others to support St Barnabas as a 'Friend' or benefactor.

Finally, I must express my gratitude to my fellow Trustees who offer such wonderful support to the Home, the residents and to me. 2021 welcomed the addition of two new Trustees, Mrs Sarah Wallington-Smith and Mr Trevor Clifford. I am certain that Sarah will, with her experience and background, make a major contribution to the Board of Trustees. Trevor will be known to many, having been born in Reydon, and brings an unparalleled local knowledge to Trustees Meetings.

I end this report, as I began. I very much hope that 2021 will see an end, or at least a relaxation, of the measures that have kept our residents in lockdown for so much of the time and that their lives and those of their Carers will once again return to some form of normality. I repeat my thanks to everyone who works so hard on behalf of the Charity of St Barnabas providing the care and attention to detail that will ensure that our residents continue to enjoy, happy, long and fulfilled lives.

*Nigel Johnson  
Chairman of Trustees St Barnabas Residential Home*

## ST. BARNABAS CHARITY

### OBJECTS

1. The objects of St Barnabas Southwold, set out in the Constitution, are “to provide residential care, sheltered accommodation and/or other care and assistance for persons who are elderly and/or disabled and/or of limited means and in need of such care and assistance as the Management Committee consider appropriate having regard to the resources of St Barnabas”.

### CHARITY STATUS

2. On 25 November 2014 an Extraordinary General Meeting of St Barnabas Southwold, charity registration number 206792, was held to change the constitutional status of St Barnabas Southwold to a Charitable Incorporated Organisation (CIO); to adopt a new constitution for the CIO, which had been approved by The Charities Commission; and to approve the transfer to the CIO of the undertaking and assets of St Barnabas Southwold. The Charities Commission registration number of the CIO known as St Barnabas Southwold is 1157793.

3. The regulator for the provision of care, the Care Quality Commission, gave approval for the CIO known as St Barnabas Southwold to commence operation with effect from 1 October 2015.

4. The Charities Act 2006 introduced new tests in determining charity status. An organisation cannot qualify for charity status simply because it has non-profit making objectives or that its objectives met the old rules. It has to meet a “public benefit” test. The Trustees consider that St Barnabas Southwold meets this test because:

- (a) its services are available generally to the types of people set out under its objects (see paragraph 1 above) and not limited to an otherwise exclusive sector of society. Support provided to those of limited means in 2021 amounted to £5,325.
- (b) the time given freely to St Barnabas Southwold by Trustees and Members, particularly by the Trustees, substantially subsidises the cost of running the Home and financially benefits all residents;
- (c) as a result of its charitable status, St Barnabas Southwold receives generous gifts, donations and legacies from Members and the general public. This allows the Home to care for some residents unable to meet the full cost of their care (see notes 2 and 20 to the accounts).

### GOVERNANCE AND MANAGEMENT

5. The affairs of St Barnabas Southwold are administered by the Charity’s Trustees. The Constitution requires not less than seven nor more than twelve Trustees, to be elected at an Annual General Meeting for a period of three years. There is provision for re-election for a further three years. Currently there are eleven Trustees. Trustees usually meet every two months. None of the Trustees received any benefits from the Charity in 2021.

6. St. Barnabas Southwold is registered with the Care Quality Commission (the Commission), Registration number CRT1-2247455225, the Government body which regulates and inspects care homes. The Home has to comply with the Essential Standards of Quality and Safety as in the Health and Social Care Act 2008 (Regulated Activities) Regulations 2010 and 2015. A salaried manager, Nicki Fountain, registered in accordance with the Regulations as the “registered manager”, is responsible for the day to day running of the Home. She has NVQs at level 4 in Management and Care Management; and NVQ level 3 in Dementia Care. She regularly attends courses to keep up-to-date with the latest care home related developments; and is a qualified trainer in relation to manual handling. In compliance with the Regulations, one of the Trustees has been appointed as “the Responsible Individual” with responsibility for supervising the management of the Home.

### SERVICE OBJECTIVES AND FACILITIES

7. The service objectives of the Home are set out in a “statement of purpose”. A copy is available for inspection at the Home. In brief, St Barnabas Southwold aims to provide a high standard of care, taking account of individuals’ particular requirements, in homely, safe and secure premises, by suitably qualified staff. There are 33 staff; 7 full-time, 24 part-time, 2 relief; and 4 on call. Of the total number of staff – one has QCS level 5; five QCS level 3 and twelve at QCS level 2. The Home provides a wide range of care related courses, including courses on fire safety and Legionella; and distance learning courses, for example for Safeguarding of Vulnerable Adults, Dementia, End of Life and Team Leadership. Four staff have obtained a QCS level 2 qualification in Food and Hygiene, 9 are Medication trained and 9 First Aid trained.

8. The Home can accommodate 15 residents in 15 single rooms. Nine of these rooms have en-suite facilities. Fees for new residents range from £800 to just over £1000 per week.

9. There are 5 self-contained flats next to the Home. These were being used by elderly people who were living independently. However they were becoming very hard to market and some have been empty for some time. During 2020 this situation reached a peak when the last residents left because of the difficulties associated with the Home being locked down, which because of their proximity largely applied to the flats as well. For the latest information with regard to the status of the flats please refer to the Report from the Chairman of Trustees. It should be noted that because there was an element of sheltered living applied to the Flats, St Barnabas was able to rent them at a premium and rents were £1,050 to £1,495 per month. Going forward rentals will be lower at £700-£850 per month, because the sheltering premium will no longer be relevant or applicable.

10. The Home has accreditation to provide Day Care. However, all plans with regard to Day Care are currently shelved, and it is probable that this service will not be provided in the future.

### ACHIEVEMENTS AND PERFORMANCE

11. The main measurements of performance are feedback from residents and their representatives; reports from the Care Quality Commission (the Commission) and the Suffolk County Council placement team. In compliance with the Regulations, residents and their representatives are interviewed regularly by Trustees and reports made to the meetings of the Trustees and to the Commission. Feedback from residents and representatives over the past

Trustees and to the Commission. Feedback from residents and representatives over the past year found the Home to be well managed, with approachable and caring staff. There is a formal complaints procedure to ensure that any difficulties which do arise are dealt with promptly in an appropriate manner. The Commission carried out its last unannounced inspection in early January 2020. The Home achieved a rating of 'Good' in every category. One success with regard to this was the Home's implementation of computerised record keeping which was installed during 2019.

12. All of the external activities used to arrange from the Home such as beach and local attractions etc. had to be curtailed with the onset of Covid-19, and unfortunately this has continued throughout 2021. To try and compensate for this there has been more emphasis on internal activities with care staff organising sing 'alongs', quizzes and crafts etc. plus other activities using the tablet kindly donated by The Southwold Trust.

13. The demand for care facilities is very difficult to predict and this was especially so in 2021 with Covid-19. Room occupancy rates in 2021 were broadly the same as 2020, although this was not the case with the flats, which by the end of 2021 were completely empty. Please refer to the Chairman's Report for more information concerning the Flats

#### FINANCIAL REVIEW

14. The St Barnabas accounts for both 2019 and 2020 were approved at the AGM in September 2021, thus St Barnabas has met its Constitutional requirements.

15. Turning to the 2021 accounts, the subject of this 'Blue Book', there are a number of comments to make. Perhaps the first is that St Barnabas recorded a deficit of nearly 6% in 2021 which compares to a deficit of 4% for 2020 and a surplus of 8% in 2019. The financial objective of the Charity is to break even year on year, unfortunately, St Barnabas has been unable to achieve this result. However, it can be argued that if the situation were to be looked at cumulatively over the past three years, then the results have not been far short of the Charity's breakeven objective.

For instance, during 2021 St Barnabas was repaid a significant sum relating to a managed backlog debt. Operationally St Barnabas completes its accounts on a cash basis with no accruals and thus St Barnabas recorded the payment of this debt in full and as a result the operational result for 2021 showed receipts to be higher than the payments and therefore the Home recorded a surplus. The formal accounts prepared by our approved Independent Examiner are accrued (and as laid out in this booklet). In the case of these accounts a significant proportion of the backlog payment was correctly deemed to relate to 2020 and therefore only that proportion of the debt which related to 2021 is included in these, the formal accounts. The back payment which related to 2020 did not visibly benefit that year either – St Barnabas accounts for 2020 had already been approved and filed with the Charity Commissioners. Thus, a large part of the backlog money paid in 2021 concerning 2020 disappeared into an accounting black hole, benefitting neither year. Did it not do so then the results for 2020 would have been nearer breakeven and there may even have been a small surplus. Therefore, when reviewing the Charity's accounts over the past three years as a whole it can be argued that the Charity was not a million miles off the target to breakeven.

16. Ignoring the issue of whether the Charity broke even or not some of the reasons why the formal accounts show us making a deficit in 2021 can be identified. With regard to revenue the Charity has one source of income in decline and another that has been terminated completely. Income from the Flats is declining fast. The immediate (but superficial) cause of this is Covid 19. When the Home was placed into lock-down the Trustees had to pass on the same restrictions to flat residents because of their proximity. Understandably this led to the remaining flat occupants eventually deciding to relocate away from the Home, and of course the Charity was unable to market the vacant flats because of Covid. St Barnabas also has some longer-term issues with regard to the marketing of the flats and these and the future plans for the flats have been covered in the Chairman's Report. The Trustees have debated (and have done so for many years) extending the Residential Home into the Flats. However, given the costs of doing this in terms of the conversion and the extra staffing required, they have shied away from this decision having regard to the demands it would make upon the limited financial resources in the current uncertain market. No doubt it is a subject to which the Trustees will return to in the future.

17. The other loss of revenue experienced in 2021 concerned the Day Care provided for local people with Dementia, which had to be completely terminated because of Covid 19. St Barnabas could not have Day Care users entering the Home for obvious reasons. This was a useful community resource, so it is unfortunate that this decision was forced upon the Charity. All the more so as, at the time of writing, it is hard to see how this activity can be easily reinstated.

18. Increasing costs were a major challenge in 2021. (The same challenges have continued in 2022.) However, to stick with 2021, St Barnabas has had to increase wages significantly and to pay more for agency staff when they were needed; had the Charity not accepted having to do this it may well have experienced many more staffing difficulties, which unlike some Homes St Barnabas managed to avoid. In any case the Trustees also felt that the staff needed to be properly rewarded for their hard work during a difficult time. (Carer shortages are a country wide problem in all Care Homes – this is not just an issue at St Barnabas – indeed the Charity has done better than many of its peers in this regard.) Some other costs have increased sharply too. Care Home insurance has become very unfashionable with Insurers due to perceived higher risks as a result of Covid. The market has become very uncompetitive. Indeed, in 2021 Care Home Insurers were not accepting new business at all, and the existing provider was the only one who would quote; hence the total insurance bill increased to £20,000 in 2021 up from £12,000 in the previous year.

19. The Charity's investments which are professionally managed by Messrs Brewin Dolphin did well during the year – up from £607,020 to £652,383 and the overall balance sheet remains strong, particularly since the Charity's main asset – the building – is based upon a very old commercial valuation. Despite this position it should be remembered that the Trustees have a policy of always ensuring that the Charity has six months operating income available as a reserve to cover any major eventuality. In 2021 this amounted to £400,000. So the Trustees always have to be very careful with regard to discretionary

spends. Capital spending was restricted by the pandemic, but the fact remains that the building needs constant attention, some of which cannot be put off indefinitely. In 2022 it is expected that major capital costs will be incurred refurbishing the exterior of the building.

20. The Charity continues to hold significant reserves as shown in the accounts and with this in mind the Trustees can have some confidence that they can weather the storms created by Covid and continue to operate successfully in the future.

21. The Trustees are pleased to be able to continue providing support for those residents with limited means using monies in the Mary Shipley Fund. This is reflected in the financial statements for the year.

#### **ASSESSMENT OF RISKS**

22. The Trustees regularly review its analysis of risks. Over and above the current risks associated with Covid-19, the principal risks facing St Barnabas Southwold, all of which the Trustees deem to be appropriately managed, are failure to provide adequate or appropriate care to residents; a shortfall in receipts due to inadequate support from Suffolk County Council (SCC) for residents of limited means; residents and/or their families being unable to continue to pay for care and requiring funding support; poor financial management; inadequate liquid funds; inadequate insurance covers for assets or in the event of claims against Trustees, management or staff; poor general management of the Home; non-compliance with the legislation or regulations relating to the provision of care; high staff turnover; poor or inadequate staff training; failure to dispense medication to residents correctly; poor or inadequate food hygiene; inadequate maintenance of lifts and other equipment and fire and other health and safety risks.

#### **FRIENDS OF ST. BARNABAS and the FRIENDS OF THE OLD SOUTHWOLD HOSPITAL**

23. The number of Friends of St Barnabas Southwold was 11 and they contributed £1,712. These funds are used to help support residents of limited means and the Trustees are grateful to Friends for their support. They are also particularly grateful to The Friends of Old Southwold Hospital who once again distributed some of their dissolution funds to St Barnabas, following on from a major donation in 2020 and for many other instances of their generosity in the past.

#### **PLANS FOR THE FUTURE**

24. The main plans for the future are directed towards regenerating income from the flats. To that end one flat will be converted into a holiday flat and the remaining 4 flats will ultimately be let furnished on a general letting basis. It is also anticipated that some of the capital projects that had to be postponed because of Covid 19 will now be actioned, particularly with regard to the refurbishment of the exterior of the building.

#### **INFORMATION**

25. A website has been produced which provides a very good introduction to St Barnabas and to the care we offer.

26. Information regarding fees and bookings for the Home can be supplied by the Manager, St. Barnabas Home, The Common, Southwold, Suffolk IP18 6AJ. Telephone: 01502 722264.

27. Information regarding tenancies of the St. Barnabas Flats can be supplied by the Manager, c/o St. Barnabas Home, The Common, Southwold, Suffolk IP18 6AJ. Telephone: 01502 722264.

**ST. BARNABAS – REGISTERED CHARITY 1157793**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted Funds 2021 £	Endowment Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b><u>INCOME AND EXPENDITURE</u></b>					
<b><u>Incoming Resources</u></b>					
Incoming resources from generated funds:					
Voluntary income	2	2,212		2,212	5,223
Investment income	3	12,753	1	12,754	13,583
Incoming resources from charitable activities					
	4	718,470		718,470	707,273
Other incoming resources		<u>24,578</u>		<u>24,578</u>	<u>23,073</u>
<b>Total Incoming Resources</b>		<u>758,013</u>	<u>1</u>	<u>758,014</u>	<u>749,152</u>
<b><u>Resources Expended</u></b>					
Costs of generating fund					
Fundraising					
Charitable activities	5	791,693		791,693	769,709
Governance costs	6	2,998		2,998	3,306
Investment management costs		<u>5,995</u>		<u>5,995</u>	<u>5,706</u>
<b>Total Resources Expended</b>		<u>800,686</u>	<u>0</u>	<u>800,686</u>	<u>778,721</u>
Net Incoming/(Outgoing) Resources before transfers					
		(42,673)	1	(42,672)	(29,569)
Transfers between funds		<u>1</u>	<u>(1)</u>	<u>0</u>	<u>0</u>
Net incoming/(outgoing) resources before other recognisable gains and losses					
		(42,672)	0	(42,672)	(29,569)
<b><u>Other recognised Gains or Losses</u></b>					
Realised gains (losses) on investment assets					
		0	0	0	0
Unrealised gains (losses) on investment assets					
		<u>38,613</u>	<u>0</u>	<u>38,613</u>	<u>2,836</u>
Total of Other Recognised Gains or Losses					
		<u>38,613</u>	<u>0</u>	<u>38,613</u>	<u>2,836</u>
<b>Net Movement in funds</b>		<u>(4,059)</u>	<u>0</u>	<u>(4,059)</u>	<u>(26,733)</u>
<b><u>RECONCILIATION OF FUNDS</u></b>					
Total funds brought forward		<u>811,064</u>	<u>0</u>	<u>811,064</u>	<u>837,797</u>
<b>Total funds carried forward</b>		<u>807,005</u>	<u>0</u>	<u>807,005</u>	<u>811,064</u>

The statement of financial activities incorporates the income and expenditure account. The results for the year derive from continuing activities. There are no gains or losses other than those shown above.

12 The notes form an integral part of the financial statements.

**ST. BARNABAS**  
**BALANCE SHEET AS AT 31 DECEMBER 2021**

	Note	At 31.12.2021	At 31.12.2020
<b><u>FIXED ASSETS</u></b>			
Tangible Assets	8	1,769,470	1,781,944
Investments	9	<u>652,383</u>	<u>607,020</u>
<b>TOTAL FIXED ASSETS</b>		<u>2,421,853</u>	<u>2,388,964</u>
<b><u>CURRENT ASSETS</u></b>			
Debtors	10	7,087	61,271
Investments	11	123,312	128,687
Cash at Bank and in Hand		<u>46,359</u>	<u>11,505</u>
<b>TOTAL CURRENT ASSETS</b>		<u>176,758</u>	<u>201,463</u>
<b><u>LIABILITIES</u></b>			
Creditors: Amounts due within one year	12	<u>68,437</u>	<u>56,194</u>
<b>NET CURRENT ASSETS</b>		<u>108,321</u>	<u>145,269</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>2,530,174</u>	<u>2,534,233</u>
<b><u>FUNDS OF THE CHARITY</u></b>			
Unrestricted income funds:			
Revaluation Reserve	13	1,168,099	1,168,099
Building Reserve	14	550,000	550,000
General Reserve	15	<u>807,005</u>	<u>811,064</u>
<b>Total Unrestricted Funds</b>		<u>2,525,104</u>	<u>2,529,163</u>
Endowment Fund	16	<u>5,070</u>	<u>5,070</u>
<b>Total Charity Funds</b>	17	<u>2,530,174</u>	<u>2,534,233</u>

Approved by the Board of Trustees on 13<sup>th</sup> June 2022  
and signed on its behalf by Mr. M. Clark, Treasurer

The notes form an integral part of the financial statements.

## RECONCILIATION OF TOTAL CHARITY FUNDS

	Fund Balance brought forward £	Incoming Resources £	Outgoing Resources £	Transfers £	Gains/ (Losses) £	Fund Balance carried forward £
Unrestricted income funds:						
Revaluation reserve fund	1,168,099					1,168,099
Building reserve fund	550,000					550,000
General reserve fund	811,064	758,013	(800,686)	1	38,613	807,005
Unrestricted funds:						
Endowment funds	5,070					5,070
Total funds	<u>2,534,233</u>	<u>758,013</u>	<u>(800,686)</u>	<u>1</u>	<u>38,613</u>	<u>2,530,174</u>

## SUPPORT COST BREAKDOWN BY ACTIVITY

	Fund Raising £	Principal Charitable Activity £	Basis of Allocation
Fund raising expenses	0	0	Direct attribution
Governance	0	2,998	Direct attribution
Investment management		5,995	Direct attribution
	<u>0</u>	<u>8,993</u>	

## BREAKDOWN OF COSTS BY CHARITABLE ACTIVITY

Activity of Programme	Activities Undertaken Directly £	Grant Funding Activities £	Support Costs £	Total £
Care for residents	786,368	0	8,993	795,361
Financial support for residents with limited means	<u>5,325</u>	<u>0</u>	<u>0</u>	<u>5,325</u>
Total	<u>791,693</u>	<u>0</u>	<u>8,993</u>	<u>800,686</u>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

### 1. STATEMENT OF ACCOUNTING POLICIES

#### Basis of Preparation of Accounts

The statement of financial activities is prepared under the historical cost convention, with the exception of Freehold Land and Buildings in Tangible Fixed Assets which are stated at open market value and Fixed Assets Investments which are stated at estimated realisable value, and in accordance with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, the Statement of Recommended Practice for Charities (the Charities SORP (FRS102)) and other applicable accounting standards.

There have not been any significant or material changes from the preceding year to any other accounting policies. Comparative information in respect of the preceding year has not been adjusted.

#### Service to Residents

Income and expenditure are shown separately and are not set off to show a net surplus or deficit arising from trading on the basis that the Charity does not have a profit-making objective.

#### Donations and Gifts

These are included in the accounts only when received.

#### Legacies

These are included in the accounts when they become receivable.

#### Intangible Income and other Voluntary income

The Charity receives gifts of both tangible and consumable and voluntary services from Trustees, members and volunteers and other supporters. Intangible receipts are not quantified and not recognised with a value in the annual accounts. Whilst the net worth is in many ways considerable and has a significant impact on the net incoming resources reported in the Statement of Financial Activities it is not considered appropriate to attempt to quantify and report on the estimated value.

It is, however, recognised that the unquantifiable value goes to the core of the objects of the charity thereby contributing and justifying its charitable status.

#### Incoming Resources

Incoming resources are not deferred.

#### Liabilities and Related Expenditure

These are recognised in full in the accounts as soon as the obligation arises for costs of generating funds, charitable activities and governance.



### Depreciation

Depreciation is charged to reduce by annual instalments the cost of tangible fixed assets over their estimated useful lives using the following rates and bases:-

Freehold Property – nil

Property Improvements – over 10 years using the straight line basis (written off in full before 2017)

Fixtures, Fittings and Equipment – over 5 years using the straight line basis (15% on the reducing balance in years prior to 2017).

### Governance Costs

Costs, which cannot specifically be attributed to the provision of services to residents or activities in the furtherance of the charity's objects or activities for generating funds, are allocated to management and administration. An analysis of the main items of expenditure is given in the notes to the financial statements.

### Fixed Assets

Freehold properties are included in the Balance Sheet at open market values. The valuations have been made by a professionally qualified and independent valuer. In the opinion of the Trustees the open market value at the end of the year in respect of each property is thought to be no less than the value included in the accounts.

Where freehold property has an open market value in excess of original cost and the property is maintained in good order and repair, it is the policy of the Trustees not to provide for depreciation in respect of such property.

In previous years expenditure on freehold property whether for the maintenance, improvement, or adaptability of the property for the purposes for which it is utilised, was treated as revenue and written off in the year it was incurred. In this year the expenditure has been capitalised and will be written off over 10 years.

Other fixed assets are included in the Balance Sheet at original cost less depreciation. Any small item of expenditure, usually not exceeding £100 and representing a replacement, is written off in the year in which it is incurred.

Impairment reviews are not considered necessary because of the adopted policies explained above and where, in the opinion of the Trustees, the current value of the property is not less than the value shown in the financial statements.

### Fixed Asset Investments

Where liquid funds are held for the purpose of meeting anticipated future costs of development of the existing property, these funds, when invested, are designated as fixed asset investments.

### Current Asset Investments

Funds held as investments, often requiring no period or a short period of notice for use and to meet the day-to-day fluctuations are categorised as current asset investments.

### Gains and Losses on Fixed Assets and Investment Assets

Realised gains and losses are included in the statement of financial activities as they arise. Unrealised gains and losses are included in the statement of financial activities and reflected in the reported market value both at the beginning and end of the year until such time as the investment is sold.

### Provisions

Where substantial property repair bills are expected in the course of the next twelve months a provision is made and treated as a current liability.

### Value Added Tax

The charity is not registered for VAT and therefore cannot recover VAT charged on costs and expenses. All figures are shown inclusive of the tax where appropriate.

### Taxation

The charity is not liable for taxation on its income and profits and does not make provision accordingly.

## 2. VOLUNTARY INCOME

	Unrestricted Funds 2021 £	Endowment Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Annual gifts and subscriptions	1,562		1,562	1,922
Donations	650		650	3,301
	<u>2,212</u>	<u>0</u>	<u>2,212</u>	<u>5,223</u>

Voluntary income is applied in assisting residents with limited means.

Donations include an amount of £1,562 designated to assist residents of limited means.

## 3. INVESTMENT INCOME

Barclays Bank Mary Shipley account.	8		8	142
Barclays Instant Access account	0		0	7
Barclays Bank Active Saver Account	0	1	1	7
Income from Quoted Investments	12,745		12,745	13,410
Scottish Widows – 90 day Account	0		0	17
	<u>12,753</u>	<u>1</u>	<u>12,754</u>	<u>13,583</u>

## 4. INCOMING RESOURCES FOR CHARITABLE ACTIVITIES

Residents fees	711,900		711,900	669,446
Flat rents	6,570		6,570	31,725
Other income	0		0	6,102
	<u>718,470</u>	<u>0</u>	<u>718,470</u>	<u>707,273</u>

## 5. CHARITABLE ACTIVITIES EXPENDITURE

	Unrestricted Funds 2021 £	Endowment Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<u>Provision of services to residents</u>				
Food and provisions	35,775		35,775	29,251
Salaries and wages	579,535		579,535	548,315
Rates including water	18,847		18,847	18,743
Insurances	20,242		20,242	11,783
Lighting and heating	21,143		21,143	22,912
Property repairs and improvements	35,079		35,079	43,007
Lift repairs and servicing	418		418	953
Fire safety	230		230	308
General household expenses	14,236		14,236	21,096
Cleaning, laundry and special clothing	4,370		4,370	6,454
TV rent and licence	159		159	315
Registration fees and subscriptions	5,953		5,953	6,708
Telephone and internet	3,508		3,508	1,939
Printing, stationery and postage	2,123		2,123	2,474
Advertising, including staff recruitment	1,237		1,237	640
Activities, entertainment and therapy	618		618	1,074
Training	4,737		4,737	3,912
Depreciation	27,454		27,454	25,455
Other expenses	6,328		6,328	1,524
Digitalisation of medical records	4,376		4,376	3,776
Support to residents of limited means	5,325		5,325	19,070
	<u>791,693</u>	<u>0</u>	<u>791,693</u>	<u>769,709</u>

## 6. GOVERNANCE COSTS

Accountancy fees	1,200		1,200	1,200
Secretarial fees	1,200		1,200	1,200
Legal and professional fees	0		0	0
Bank charges	598		598	906
	<u>2,998</u>	<u>0</u>	<u>2,998</u>	<u>3,306</u>

## 7. TOTAL STAFF COSTS

	Total Costs 2021 £	Total Costs 2020 £
Wages and salaries	538,141	508,871
Social Security costs	32,549	31,326
Pension costs	8,845	8,118
	<u>579,535</u>	<u>548,315</u>

No employee earned £60,000 per annum or more either during the year or the previous year.

The average number of equivalent full-time employees analysed by function was:

Provision of services to residents	21	23
Administration	<u>0</u>	<u>0</u>
	<u>21</u>	<u>23</u>

As an employer the charity operates a work place pension and makes contributions into the pension scheme of each employee

Members of the Management Committee provide services voluntarily free of charge. No remuneration was paid and no expenses reimbursed to Trustees.

## 8. TANGIBLE FIXED ASSETS

	Freehold Land and Buildings £	Property Improve- ments £	Fixtures Fittings and Equipment £	Total £
<u>Asset at cost or revaluation</u>				
At the beginning of the year	1,650,000	102,305	205,110	1,957,415
Additions	0	0	14,980	14,980
At the end of the year	<u>1,650,000</u>	<u>102,305</u>	<u>220,090</u>	<u>1,972,395</u>
<u>Depreciation</u>				
At the beginning of the year		39,600	135,871	175,471
Charge for the year		10,230	17,224	27,454
At the end of the year	<u>0</u>	<u>49,830</u>	<u>153,095</u>	<u>202,925</u>
<u>Net Book Value</u>				
At the beginning of the year	1,650,000	62,705	69,239	1,781,944
At the end of the year	1,650,000	52,475	66,995	1,769,470

Freehold land and buildings are included in the Balance Sheet at open market values.

The open market values were provided by an independent professional valuer, Strutt & Parker, and made on the 2 June 2006. The values were determined by professional judgement having regard to and detailed knowledge of the area, the current state of the market and assuming the buyer and the seller are at arms length.

The Trustees believe the valuation represents fair value.

Buildings are fully maintained in a good state of repair and shown at valuation in the financial statements. For these reasons there is no charge for impairment.

## 9. FIXED ASSETS INVESTMENTS

	Quoted Investments 2021 £	Total 2020 £
Market value at beginning of year	607,020	596,480
Additions to investments at cost	6,750	7,704
Disposals at market value at the beginning of the year	0	0
Net gain (loss) on revaluation	<u>38,613</u>	<u>2,836</u>
Market value at end of year	<u>652,383</u>	<u>607,020</u>
Historical cost at the end of the year	<u>599,188</u>	<u>592,438</u>

### Unrealised Investment Gains and Losses

Net unrealised gains (losses) for the year	38,613	2,836
Net unrealised gains (losses) for previous periods	<u>14,582</u>	<u>11,746</u>
Total net unrealised gains (losses)	<u>53,195</u>	<u>14,582</u>

Funds are invested in quoted investments after receiving professional advice.

Whilst these investments can be redeemed at short notice, nevertheless they are viewed as medium term investments with a view to the funding of conversion work for residential care, if this should be decided.

There are no other known restrictions which might apply on realisation of these assets.

All investment assets are in the UK.

## 10. DEBTORS

	2021	2020
Accruals	0	55,192
Prepayments	<u>7,087</u>	<u>6,079</u>
	<u>7,087</u>	<u>61,271</u>

All debtors are due within one year.

	2020	2019
<b>11. <u>SHORT TERM DEPOSITS</u></b>		
Barclays Bank – Mary Shipley	113,326	115,643
Scottish Widows 90 day Account	4	4
Barclays Bank Active Saver	9,982	9,794
Barclays Instant Access Account	0	3,246
	<u>123,312</u>	<u>128,687</u>

All investment deposits are in the UK.

<b>12. <u>LIABILITIES: DUE AND PAYABLE WITHIN ONE YEAR</u></b>		
Trade creditors relating to charitable activities	17,094	8,630
Taxation and social security	8,663	7,182
Pension contributions	1,932	1,956
Other creditors	40,748	38,426
	<u>68,437</u>	<u>56,194</u>

<b>13. <u>REVALUATION RESERVE</u></b>		
Freehold Properties Revaluation		
Balance at the beginning and at the end of the year	<u>1,168,099</u>	<u>1,168,099</u>

<b>14. <u>BUILDING RESERVE</u></b>		
Balance at the beginning of the year	550,000	550,000
Amount transferred	0	0
Balance at the end of the year	<u>550,000</u>	<u>550,000</u>

This reserve is designated for use against the costs of conversion of property.

<b>15. <u>GENERAL RESERVE</u></b>		
Balance at the beginning of the year	811,064	837,797
Surplus (deficit) for the year	(4,059)	(26,733)
Balance at the end of the year	<u>807,005</u>	<u>811,064</u>

These amounts will include monies donated by members which are designated to assist residents of limited means and which may not have been fully applied in the year.

## **16. ENDOWMENT FUND**

	Balance at beginning of year	Movement in Resources Incoming	Movement in Resources Outgoing	Balance at end of year
	£	£	£	£
Robert Kersey Beneficient Trust	5,070	0	0	5,070

The Robert Kersey Beneficient Trust was a small charity administered by the Trustees of Morden College since 1907. It provided out pensions for poor ladies of not less than 60 years of age. In January 1995 the capital figure, which represents a permanent endowment, and the undistributed income were transferred to St. Barnabas to administer.

Income received from the fund investments, expenditure defrayed from the income and any realised and unrealised gains and losses on the investment are shown in the Statement of Financial Activities on page 12.

The funds are invested in the Barclays Bank Active Savers Account

## **17. ANALYSIS OF TOTAL FUNDS BETWEEN NET ASSETS**

	Tangible Fixed Assets	Fixed Assets Investment	Current Assets Investment	Net Current Assets	Total
	£	£	£	£	£
Endowment Funds:					
Robert Kersey Beneficient Trust			5,070		5,070
Unrestricted Funds	<u>1,769,470</u>	<u>652,383</u>	<u>118,242</u>	<u>(14,991)</u>	<u>2,525,104</u>
	<u>1,769,944</u>	<u>652,383</u>	<u>123,312</u>	<u>(14,991)</u>	<u>2,530,174</u>

## **18. CONTINGENT LIABILITIES**

There were no contingent liabilities at the end of the year or the previous year.

## **19. CAPITAL COMMITMENTS**

There are no capital commitments at the end of the year or the previous year.

## **20. DESIGNATED FUNDS AND RESTRICTED FUNDS**

In 2003 the Trustees decided that members' annual donations should be designated for the purpose of assisting residents with limited means. The amounts are included in general reserves.

There were no restricted funds either during the year or the previous year.

## 21. RELATED PARTY TRANSACTIONS

There were no transactions during the year between the Charity and any Trustee or close relative of a Trustee.

## 22. POST BALANCE SHEET EVENTS

Details of the fixed assets investments are given in note 9 to the accounts which include the total market value at 31 December 2021

## ST. BARNABAS

### STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- a) select suitable accounting policies and apply them consistently;
- b) make judgements and estimates which are reasonable and prudent;
- c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;

and

- d) prepare financial accounts on the ongoing basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure the financial statements comply with applicable law, regulations and the trust deed. They are responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

REPORT OF THE INDEPENDENT ACCOUNTANT TO THE TRUSTEES OF ST BARNABAS  
CHARITY ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

I report on the accounts of the Charity for the year ended 31 December 2021, which are set out on pages 12-24.

Respective Responsibilities of the Trustees and the Independent Accountant

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

The charity's gross income exceeded £250,000. It is required to have its accounts examined by a suitably qualified accountant. I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act
- (ii) follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act; and
- (iii) state whether any particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity under section 130 of the 2011 Act and a comparison of the accounts presented with the records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of explanations from you as Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts give a "true and fair view" and the report is limited to those matters set out in the statements below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that, in any material respect the requirements:
  - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met;
- or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

C. COOPER  
24 Haughgate Close  
Woodbridge  
Suffolk

Date: 17<sup>th</sup> June 2022

**REGULAR DONATIONS FROM  
MEMBERS OF ST. BARNABAS  
1<sup>st</sup> JANUARY 2021 – 31<sup>st</sup> DECEMBER 2021**

Bunbury, Mrs. N.	Gray, Mrs. K.
Butter, Mrs. J.M.	Hennem, Mr. P.
Clegg, Mrs R. (Executors)	Larkins, Miss D.
Cooper, Mr. E.W.	Mitchell, Mr. G.
Cordeaux, Mrs. S.	Pigneguy, Mrs. R.
Dales, Sir Richard and Lady Elizabeth	Roe, Mr. W. & Mrs. S.
Denny, Mrs. M.	Segrave Daly, Mr. B.
	Selby, Mrs. J.

In addition St. Barnabas received, during the same period, a further donation from The Friends of the Old Southwold Hospital and has benefitted from donations from the funerals and legacies of past Friends and residents.