

This charity does not have a Registered Company Number

The Charity Registration Number is :- 1160563

The Glyn Nest Baptist Home

Report and Accounts

31 December 2020

***Cross & Bowen
Chartered Accountants
11 Calvert Terrace
Swansea
SA1 6AT***

The Glyn Nest Baptist Home
Report and accounts

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of Trustees' responsibilities	6
Independent Examiners' Report	7
<i>Funds Statements:-</i>	
Statement of Financial Activities	8
Statement of total recognised gains and losses	9
Movements in funds	9
Revaluation reserves	9
Revenue Funds	9
Fixed Asset funds	9
Income and Expenditure account	9
Summary of funds	9
Balance sheet	10
Notes to the accounts	11

The Glyn Nest Baptist Home

Trustees' Annual Report for the year ended 31 December 2020

The Trustees present their Report and Accounts for the year ended 31 December 2020.

Reference and administrative details

The charity name.

The legal name of the charity is :-The Glyn Nest Baptist Home

The charity's areas of operation and UK charitable registration.

The charity is registered in England & Wales with charity number 1160563

Legal structure of the charity

The Governing Document is dated 19 May 1992

The Trustee is The Welsh Baptist Union Corporation Limited (Charity number: 248192)

The principal operating address, telephone number and email and web addresses of the charity are:-

Newcastle Emlyn

Carmarthenshire

SA38 9BW

Telephone 01239 710950

Email Address info@glynnest.co.uk

Web address www.glynnest.co.uk

The Trustees in office on the date the report was approved were:-

The Welsh Baptist Union Corporation Limited

The Trustees in office during the year were:-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Corporate Trustees in office on the date the report was approved were:-

Included in the trustees shown above are corporate trustees, and the names of the directors and name of the body corporate concerned on the date the accounts were approved were:-

The Glyn Nest Baptist Home

Trustees' Annual Report for the year ended 31 December 2020

Names of Directors of The Welsh Baptist Union Corporation Limited

The directors of corporate trustees who served in the reporting period were as shown below.

Rev. P.M. Thomas
Mr. H.B. Tribe
Rev. I.C. Roberts
Rev. D.M. Owen
Mr. F.H. Maull
Mr. L. John
Mr. W. Davies
Rev. Judith A. Morris
Mr. Glyndwr S. Prideaux
Mr. David Evans
Rev. I.E. Jones
Rev. Susan J. Phillips
Miss Aldytrh Williams

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The trustees shall stand possessed of the property and all funds and other assets presently held by them for or in connection with the said home together with any accretions thereto and income therefrom and all property for the time being representing the same (hereinafter called 'the trust fund') upon trust to pay or apply the same (without distinction between capital and income) to the charitable work of the Welsh Baptist denomination for the relief of the aged and the relief of the infirm and without prejudice to the generality of the foregoing the establishment and maintenance of residential or other accommodation of any kind and any amenities to be enjoyed in connection or association therewith for the relief of aged and/or infirm persons in need thereof in such form and upon such terms and conditions as the trustees shall from time to time determine until such time as the assemblies shall jointly or if meeting separately shall both otherwise by identical resolution determine and thereafter for such purposes in connection with the promotion of the charitable objects of the union as the assemblies shall jointly or if meeting separately shall both by resolution direct.

The main activities undertaken in relation to those purposes during the year.

The advancement of health or saving of lives through the provision of accommodation and housing, religious activities and recreation to the elderly and people with disabilities.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The Glyn Nest Baptist Home

Trustees' Annual Report for the year ended 31 December 2020

Glyn Nest is able to provide accommodation and care for up to 28 residents, one of these places is a respite bed for short stays. The home does not accept new residents who require bed care, but if the health of the residents deteriorates they are cared for at the home unless a hospital stay is necessary on medical grounds. The residents are also required to move if they fall outside the registration guidelines stipulated by the Registration Unit of the Local Authorities.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The charity's strategies for achieving its aims and objectives in the future.

It is the intention of the committee to keep the home in a good state of repair, internal decoration and furnishing. Because the home is in a Conservation Area there are constraints on alterations which would otherwise be preferable and which make it more difficult and expensive to carry out repairs. It is believed that finance available is more than sufficient to pay for all known repairs. It is the intention of the management to carry out a rolling programme of replacement of furniture and equipment as deemed necessary.

The main achievements and performance of the charity during the year.

The Home faced a challenging year due to the global Coronavirus pandemic and the Management wish to thank all staff for their contribution during this difficult period. The Management continue to monitor the pay structure to encourage future recruitment. The Home makes a special effort to find employment for disabled people. A fully integrated policy of employment training is given to staff and the QCF programme has been adopted. The majority of staff are very loyal and hardworking. This has been demonstrated in staff appraisals, by the voluntary giving of time by staff to fund raising activities and by the reports received from inspectors, visitors and residents.

Staff are encouraged to follow QCF courses and good progress is being made in raising the already good standard of staff competence. There is a good relationship with Coleg Ceredigion and with the Shaw Trust.

Fees to individual residents are closely monitored in accordance with Social Services recommended rates. Income from residents increased by £48,164. Costs continue to be stringently controlled.

The Glyn Nest Baptist Home

Trustees' Annual Report for the year ended 31 December 2020

The charity's organisational structure.

On 19th September 2006 the management and administration of the Home was taken over by a company formed specifically for this purpose, namely Glyn Nest Trustee Company Limited, a company limited by guarantee. The directors of this company are:

Mrs. Bronwen Letitia Davies, Mr. Glyndwr S. Prideaux, The Revd Richard Gareth Morris, The Revd Irfon Caradog Roberts, The Revd Judith A. Morris, Dr. Caroline Margaret Jean Williams, Mrs Mary Elizabeth Roberts, Mrs. Gillian Davies, Mr. John D. Thomas, Mrs. Julie Thorpe (appointed 16th September 2020) and Mr. Hefin Parry Roberts (resigned 10th June 2020).

The Company Secretary is Mrs. Bronwen Letitia Davies.

Bankers	National Westminster Bank PLC
Solicitors	Messrs Potheary Witham Weld
Accountants	Cross & Bowen

Financial review

The charity's financial position at the end of the year ended 31 December 2020

The financial position of the charity at 31 December 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2020	2019
	£	£
Net income/(expenditure)	33,157	(34,907)
Unrestricted Revenue Funds available for the general purposes of the charity	1,839,764	1,806,607
Total Funds	1,839,764	1,806,607

Financial review of the position at the reporting date, 31 December 2020 .

The trustees consider the financial performance by the charity during the year to have been satisfactory, especially given the ongoing challenges of the global Coronavirus pandemic.

Specific changes in fixed assets are detailed in the notes to the accounts.

The Glyn Nest Baptist Home

Trustees' Annual Report for the year ended 31 December 2020

Policies on reserves.

It is the charity's policy to hold unrestricted reserves at a level sufficient enough to enable the efficient running of the Home for the foreseeable future.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Employment of disabled persons

The Home makes a special effort to find employment for disabled people.

Details of The Independent Examiner

Cross & Bowen
Chartered Accountants
11 Calvert Terrace
Swansea
SA1 6AT

The Glyn Nest Baptist Home

Trustees' Annual Report for the year ended 31 December 2020

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the charity legislation. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the auditor in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 7 September 2021.

Revd. Judith A. Morris

Trustee

The Glyn Nest Baptist Home

Independent examiner's report to the Trustees of The Glyn Nest Baptist Home

We report on the accounts of the Trust for the year ended 31st December 2020, which are set out on pages 8 to 21.

Respective responsibilities of trustees and examiner

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.

It is our responsibility to:

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

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any 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 present a 'true and fair view' and the report is limited to those matters set out in

Independent examiner's statement

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

1 which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- 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

2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Cross & Bowen
Chartered Accountants
11 Calvert Terrace
Swansea
SA1 6AT

8th September 2021

The Glyn Nest Baptist Home - Statement of Financial Activities for the year ended 31 December 2020

Statement of Financial Activities for the year ended 31 December 2020

	SORP Ref	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Income & Endowments					
Donations & Legacies	A1	56,634	-	56,634	32,415
Income from charitable activities	A2	784,958	-	784,958	736,794
Income from other, non charitable, trading activities	A3	1,976	-	1,976	10,635
Investment income	A4	958	-	958	2,066
Other income	A5	781	-	781	3,447
Total income	A	<u>845,307</u>	<u>-</u>	<u>845,307</u>	<u>785,357</u>
Expenditure					
Expenditure on charitable activities	B2	812,150	-	812,150	820,264
Total expenditure	B	<u>812,150</u>	<u>-</u>	<u>812,150</u>	<u>820,264</u>
Net income/(expenditure) for the year	A-B	33,157	-	33,157	(34,907)
Net income after transfers	A-B-C	<u>33,157</u>	<u>-</u>	<u>33,157</u>	<u>(34,907)</u>
Net movement in funds		<u>33,157</u>	<u>-</u>	<u>33,157</u>	<u>(34,907)</u>
Reconciliation of funds:-	E				
Total funds brought forward		1,806,607	-	1,806,607	1,841,514
Total funds carried forward		<u>1,839,764</u>	<u>-</u>	<u>1,839,764</u>	<u>1,806,607</u>

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The Glyn Nest Baptist Home - Resources applied in the year ended 31 December 2020 towards fixed assets for Charity use:-

	2020 £	2019 £
Funds generated in the year as detailed in the SOFA	33,157	(34,907)
Resources applied on functional fixed assets	<u>(49,290)</u>	<u>(22,756)</u>
Net resources available to fund charitable activities	<u>(16,133)</u>	<u>(57,663)</u>

The notes attached on pages 11 to 21 form an integral part of these accounts.

The Glyn Nest Baptist Home

Movements in revenue and capital funds for the year ended 31 December 2020

Revenue accumulated funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
Accumulated funds brought forward	1,806,607	-	1,806,607	1,841,514
Recognised gains and losses before transfers	33,157	-	33,157	(34,907)
Closing revenue funds	1,839,764	-	1,839,764	1,806,607

Summary of funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Revenue accumulated funds	1,839,764	-	1,839,764	1,806,607

Income and Expenditure Account for the year ended 31 December 2020 as required by the Companies Act 2006

	2020 £	2019 £
Income		
Income from operations	843,568	779,844
<i>Investment income</i>		
Interest receivable	958	2,066
Other operating income	781	3,447
Gross income in the year before exceptional items	845,307	785,357
Gross income in the year including exceptional items	845,307	785,357
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	790,775	798,067
Depreciation and amortisation	17,595	17,877
Governance costs	3,780	4,320
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	812,150	820,264
Net income before tax in the financial year	33,157	(34,907)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	33,157	(34,907)
Retained surplus for the financial year	33,157	(34,907)

All activities derive from continuing operations

The notes attached on pages 11 to 21 form an integral part of these accounts.

The Glyn Nest Baptist Home
Balance Sheet as at 31 December 2016

	Notes	SORP Ref	2020 £	2019 £
Fixed assets		A		
Tangible assets	8	A2	1,370,658	1,338,963
Current assets		B		
Stocks		B1	4,600	4,600
Debtors	9	B2	9,129	7,759
Cash at bank and in hand		B4	487,730	476,522
			<u>501,459</u>	<u>488,881</u>
Creditors: amounts falling due within one year	10	C1	<u>(32,353)</u>	<u>(21,237)</u>
Net current assets			469,106	467,644
Net assets			<u>1,839,764</u>	<u>1,806,607</u>
The total net assets of the charity			<u>1,839,764</u>	<u>1,806,607</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Unrestricted Revenue Funds	13	D3	1,839,764	1,806,607
Total charity funds			<u>1,839,764</u>	<u>1,806,607</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to audit under charity legislation, and the report of the Charities Act auditor is on page 7.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Revd. Judith A. Morris

Trustee

Approved by the board of trustees on 7 September 2021

The notes attached on pages 11 to 21 form an integral part of these accounts.

The Glyn Nest Baptist Home

Notes to the Accounts for the year ended 31 December 2020

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Policies relating to categories of income and income recognition.

Nature of income

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Donated goods, facilities and services

Donated fixed assets are recognised at their current market value. All such donations are recognised as donation income, and debited to fixed assets.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

The Glyn Nest Baptist Home
Notes to the Accounts for the year ended 31 December 2020

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0 % straight line
Plant and machinery	15 % reducing balance

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Workplace Pension

The company operates a workplace pension. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Liability to taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Net surplus before tax in the financial year

2020	2019
£	£

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	17,595	17,877
Pension costs	8,450	7,395

The Glyn Nest Baptist Home
Notes to the Accounts for the year ended 31 December 2020

5 Staff costs and emoluments

<i>Salary costs</i>	2020	2019
	£	£
Gross Salaries excluding trustees	549,789	526,078
Employer's National Insurance	36,284	31,936
Employer's operating costs of workplace pension	8,450	7,395
Total salaries, wages and related costs	594,523	565,409

<i>Numbers of full time employees or full time equivalents</i>	2020	2019
The average number of total staff employed in the year was	34	34

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

6 Workplace pension

The charity operates a workplace pension scheme, the costs of which are shown above.

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

8 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2020	1,226,745	506,431	-	1,733,176
Additions	30,568	6,222	12,500	49,290
At 31 December 2020	1,257,313	512,653	12,500	1,782,466
Depreciation				
At 1 January 2020	-	394,213	-	394,213
Charge for the year	-	17,335	260	17,595
At 31 December 2020	-	411,548	260	411,808
Net book value				
At 31 December 2020	1,257,313	101,105	12,240	1,370,658
At 31 December 2019	1,226,745	112,218	-	1,338,963

The Glyn Nest Baptist Home
Notes to the Accounts for the year ended 31 December 2020

9 Debtors

	2020	2019
	£	£
Prepayments and accrued income	8,829	7,759
Other debtors	300	-
	<u>9,129</u>	<u>7,759</u>

10 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	14,316	9,711
Accruals	5,037	9,259
PAYE, NIC VAT and other taxes	10,504	-
Other creditors	2,496	2,267
	<u>32,353</u>	<u>21,237</u>

11 Income and Expenditure account summary

	2020	2019
	£	£
At 1 January 2020	1,806,607	1,841,514
Surplus/(loss) after tax for the year	33,157	(34,907)
At 31 December 2020	<u>1,839,764</u>	<u>1,806,607</u>

12 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,370,658	-	-	1,370,658
Investments at valuation:-	-	-	-	-
Current Assets	501,459	-	-	501,459
Current Liabilities	(32,353)	-	-	(32,353)
	<u>1,839,764</u>	<u>-</u>	<u>-</u>	<u>1,839,764</u>

At 1 January 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,338,963	-	-	1,338,963
Investments at valuation:-	-	-	-	-
Current Assets	488,881	-	-	488,881
Current Liabilities	(21,237)	-	-	(21,237)
	<u>1,806,607</u>	<u>-</u>	<u>-</u>	<u>1,806,607</u>

The Glyn Nest Baptist Home

Notes to the Accounts for the year ended 31 December 2020

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2019	Movement in funds in 2020	Transfers between funds in 2020	Funds carried forward to 2021
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted revenue funds	1,806,607	33,157	-	1,839,764
Total unrestricted and designated funds	<u>1,806,607</u>	<u>33,157</u>	<u>-</u>	<u>1,839,764</u>
Total charity funds	<u>1,806,607</u>	<u>33,157</u>	<u>-</u>	<u>1,839,764</u>

14 Analysis of movements in funds over the year as shown in Note 13

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2020	2020	2020	2020
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted revenue funds	845,307	(812,150)	-	33,157
	<u>845,307</u>	<u>(812,150)</u>	<u>-</u>	<u>33,157</u>

15 The purposes for which the funds as detailed in note 13 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted revenue funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

16 Donations and Legacies

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Donations and gifts from individuals				
Small donations individually less than £1000	13,808	-	13,808	12,089
Total donations and gifts from individuals	13,808	-	13,808	12,089
Legacies receivable				
David Lloyd deceased	20,326	-	20,326	20,326
Gwen Parry deceased	5,000	-	5,000	-
Total legacies receivable	25,326	-	25,326	20,326
Revenue grants from government and public bodies				
Council grant re COVID	17,500	-	17,500	-
Total public sector revenue grants	17,500	-	17,500	-
Total Donations and Legacies A1	56,634	-	56,634	32,415

17 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Primary purpose and ancillary trading				
Residential care fees	784,958	-	784,958	736,794
Total Primary purpose and ancillary trading	784,958	-	784,958	736,794

18 Total Income from charitable activities

	Current year Unrestricted Funds £ 2020	Current year Restricted Funds £ 2020	Current year Total Funds £ 2020	Prior Year Total Funds £ 2019
Total income from charitable trading	784,958	-	784,958	736,794
Total from charitable activities A2	784,958	-	784,958	736,794

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

19 Income from other, non charitable, trading activities

		2020 Current year Unrestricted Funds 2020 £	2020 Current year Restricted Funds 2020 £	2020 Current year Total Funds 2020 £	2019 Prior Year Total Funds 2019 £
Income from fundraising events		1,976	-	1,976	10,635
Total from other activities	A3	1,976	-	1,976	10,635

20 Investment income

		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Bank Interest Receivable		958	-	958	2,066
Total investment income	A4	958	-	958	2,066

21 Other income and gains

		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Summary of Other income				-	
Sundry other income		781	-	781	3,447
Total other income	A5	781	-	781	3,447

22 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Gross wages and salaries - charitable activities		549,789	-	549,789	526,078
Employers' NI - Charitable activities		36,284	-	36,284	31,936
Defined contribution pension costs - charitable activities		8,450	-	8,450	7,395
Staff training		3,739	-	3,739	5,447
Rates and water		6,121	-	6,121	4,432
Telephone		2,179	-	2,179	3,370
Food and cleaning		44,237	-	44,237	36,873
Heating and lighting		24,642	-	24,642	24,136

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

Household and medical expenses	31,615	-	31,615	23,790	
Sundries	379	-	379	352	
Insurance	8,388	-	8,388	9,101	
Repairs and renewals	29,001	-	29,001	56,514	
Total direct spending	B2a	<u>744,824</u>	<u>-</u>	<u>744,824</u>	<u>729,424</u>

23 Support costs for charitable activities

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Employee costs not included in direct costs				
Training and welfare - staff	3,264	-	3,264	12,176
Recruitment expenses	400	-	400	-
Volunteer costs				
Volunteers' expenses	-	-	-	2,039
Premises Expenses				
Rates and water charges	680	-	680	493
Light heat and power	2,738	-	2,738	2,681
Premises repairs, renewals and	3,221	-	3,221	6,279
Property insurance	932	-	932	1,011
Administrative overheads				
Telephone, fax and internet	242	-	242	374
Stationery and printing	5,753	-	5,753	12,567
Sundry expenses	12,444	-	12,444	15,351
Admin fees	2,000	-	2,000	2,000
BUW - financial support	4,529	-	4,529	3,202
Professional fees paid to advisors other than the auditor or examiner				
Other legal and professional	9,052	-	9,052	9,748
Financial costs				
Bank charges	696	-	696	722
Depreciation & Amortisation in total for the period	17,595	-	17,595	17,877
Support costs before reallocation	<u>63,546</u>	<u>-</u>	<u>63,546</u>	<u>86,520</u>
Total support costs	<u>63,546</u>	<u>-</u>	<u>63,546</u>	<u>86,520</u>

The basis of allocation of costs between activities is described under accounting policies

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

24 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Independent Examiner's fees	3,780	-	3,780	4,320

25 Total Charitable expenditure

		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Total direct spending	B2a	744,824	-	744,824	729,424
Total support costs	B2d	63,546	-	63,546	86,520
Total Governance costs	B2e	3,780	-	3,780	4,320
Total charitable expenditure	B2	<u>812,150</u>	<u>-</u>	<u>812,150</u>	<u>820,264</u>

The Glyn Nest Baptist Home

Activity analysis of Income and expenditure for the for the year ended 31 December 2020

This analysis is classssified by activity and not by conventional nominal descriptions.

26 Analysis of income by activity

Activity	SOFA ref	2020 £	2020 £	2019 £	2019 £
<i>Income from charitable activities</i>					
Residential Care Services			784,958		736,794
Total Income from charitable activities	A2		784,958		736,794
<i>Income from other, non charitable, trading activities</i>					
Fundraising activities			1,976		10,635
Total Income from other, non charitable, trading activities	A3		1,976		10,635
<i>Summary of Total Income, including the items above</i>					
Charitable activities	A2		784,958		736,794
Other activities	A3		1,976		10,635
Donations & Legacies	A1		56,634		32,415
Investment income	A4		958		2,066
Other income	A5		781		3,447
Total income as shown in the SOFA	A		845,307		785,357
<i>Categories of income</i>					
Income from non exchange transactions			-		-
Income from exchange transactions			845,307		785,357
			845,307		785,357

27 Analysis of charitable expenditure by activity

Activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2020 £	2020 £	2020 £	2020 £	2019 £
<i>Residential Care Services</i>					
Direct costs	744,824	-	-	744,824	662,945
Employee costs not included in direct costs	-	3,664	-	3,664	1,607
Volunteer costs	-	-	-	-	4,614
Premises expenses	-	7,571	-	7,571	11,087
Administrative overheads	-	24,968	-	24,968	30,239
Professional fees	-	9,052	-	9,052	4,122
Financial costs	-	18,291	-	18,291	17,766
Total Residential Care Services	744,824	63,546	-	808,370	732,380

The Glyn Nest Baptist Home

Activity analysis of Income and expenditure for the for the year ended 31 December 2020

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2020	2020	2020	2020	2019
	£	£	£	£	£
Total Residential Care Services	744,824	63,546	-	808,370	732,380
Total Governance costs as detailed in Note 24		3,780		3,780	4,320
Total charitable expenditure	744,824	67,326	-	812,150	736,700

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 25

28 Analysis of non charitable expenditure by activity

Activity

<i>Fundraising activities</i>	Fundraising activities	Fundraising activities
	2020	2019
	£	£
<i>Governance costs</i>	Governance costs	Governance costs
	2020	2019
	£	£
Other Expenditure - Governance costs as detailed in Note 24	3,780	4,320