

# THE LODGE TRUST CIO

England & Wales · Charity number 1161735

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2015-05-19

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** The Lodge  
Main Street  
Market Overton  
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**Website** [www.lodgetrust.org.uk](http://www.lodgetrust.org.uk)

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE TO PROVIDE A HOME, EDUCATIONAL AND WORK OPPORTUNITIES, BASED ON ORTHODOX PROTESTANT CHRISTIAN VALUES AS SUMMARISED IN SCHEDULE 1, FOR THE BENEFIT OF PEOPLE WITH LEARNING DISABILITIES, WHO HAVE EXPRESSED THE DESIRE TO BE SUPPORTED IN A PROVISION WHICH PROMOTES THEIR SPIRITUAL, MATERIAL AND MENTAL WELFARE, AND IS TAILORED TO THEIR INDIVIDUAL NEEDS, AND WHICH PROMOTES INDEPENDENT LIVING AND LIFE SKILLS DEVELOPMENT TO THE EXTENT POSSIBLE.

**Activities:** Provide a home, educational & work opportunities, based on orthodox Protestant Christian values, for the benefit of people with learning disabilities, who have expressed the desire to be supported in a provision which promotes their spiritual, material & mental welfare, & is tailored to their individual needs, & which promotes independent living and life skills development to the extent possible

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Disability, Accommodation/housing, Religious Activities
- **Who:** People With Disabilities

## Geography

- Rutland

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,367,190	£2,581,157	£4,093,853	68
2024-03-31	£2,206,576	£2,225,791	£4,307,820	64
2023-03-31	£2,002,808	£2,047,330	£4,327,035	61
2022-03-31	£2,096,845	£1,796,386	£4,371,557	65
2021-03-31	£1,794,259	£1,811,533	£4,071,098	70

## Trustees

Name	Role	Appointed
David John Kindred	Chair	2017-01-21
DR E J HODGES		2001-10-18
Jennifer Jacqueline Gibb		2023-01-21
Jonathan Hacker		2024-04-15
MISS E HARRISON		2014-01-20
MR D DONEGANI		2007-04-12

**THE LODGE TRUST CIO**

England & Wales - Charity number 1161735

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# Accounts

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**THE LODGE TRUST CIO  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2025**

**REGISTERED CHARITY NUMBER: 1161735**

**THE LODGE TRUST CIO**

**CONTENTS**

	<u>Page No</u>
Report of the Trustees	1 – 16
Independent Auditors Report	17 – 20
Statement of Financial Activities	21
Balance Sheet	22
Statement of Cash Flows	23
Notes to the Accounts	24 – 41

## **THE LODGE TRUST CIO**

### **REPORT OF THE TRUSTEES**

The Trustees of the Lodge Trust CIO are pleased to present their report together with the financial statements for the year ended 31 March 2025.

#### **OBJECTIVES AND OVERVIEW**

The Lodge Trust CIO (TLT) has continued through the past year to implement its charitable objectives. It has maintained and developed the services for the benefit of the residents.

The Constitution dated 19 May 2015 states that the objects of the Trust are to provide a home, educational and work opportunities, based on orthodox Protestant Christian values for the benefit of people with learning disabilities, who have expressed the desire to be supported in a provision which promotes their spiritual, material and mental welfare, and is tailored to their individual needs, and which promotes independent living and life skills development.

The Trust is situated on a twenty-acre site within the village of Market Overton in Rutland. We provide a residential home, meaningful work opportunities and leisure activities for up to 30 people with learning disabilities. Additionally, we provide opportunities on weekdays for up to 15 people with learning disabilities who live locally and access our services.

Accommodation is split between six well equipped residences all having their own style and character. Each has their own individual gardens as well as a large area of communal gardens. We also have a number of communal leisure and meeting spaces. Half of the site has been developed into a Country Park. This has a café, a place to walk, outdoor leisure equipment, a children's play area and a small holiday facility consisting of a registered caravan and motorhome site and two holiday lodges. Our Creative Enterprise Department (CE) provides our residents with meaningful work activities including horticulture, catering (In the Lodge Country Café), woodwork, crafts, and enterprise. The Social and Therapeutic department addresses the increasing need that our residents have for leisure and therapeutic activities and there are regular organised outings for swimming, horse riding, bowling and snooker. Other services like fitness through dance, hair and chiropody services and Pet Therapy come to us. In addition, shopping trips and visits to garden centres, libraries and cafes happen regularly.

We are regulated and inspected by the Care Quality Commission (CQC).

#### **PUBLIC BENEFIT**

The Trustees confirm that they meet the Charity Commission guidance on public benefit (PB1-3), Charities Act 2011 through the Charity's aims and objectives and in planning future activities in the provision of specialised care for adults with learning disabilities.

The purposes of The Lodge Trust CIO comply directly with the following of the Charities Act's descriptions of "charitable purpose" which are accepted as in themselves 'public benefits'.

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

#### PUBLIC BENEFIT (continued)

- a) **The advancement of education** – to teach new skills and develop existing skills among our Service Users, treating each person individually and seeking to enhance their abilities in innovative and fresh ways.
- b) **The advancement of religion** – staff and volunteers share, teach and model orthodox protestant Christian values. Realistic and meaningful work increases self-worth/ self-esteem as well as giving purpose and a sense of belonging to Service Users. Society benefits from our Christian ethos and philosophy to “love one another as God has loved us”.

The Lodge Trust exists to serve the Lord Jesus Christ through transforming the lives of people with learning disabilities and impacting communities through professional support, voluntary services and resources that express the practical love of Jesus Christ. Its current activities and development plans pass the test of whether society would be the poorer for its absence.

In common with many other social care providers, The Lodge Trust delivers a Government-directed and funded public service for the benefit of those who qualify for statutory funding. The nature of The Lodge Trust as a Christian service provider (and enabler) means that The Lodge Trust also offers Christian spiritual support and encouragement to those who choose to be supported in such a way.

The Lodge Trust continues to invest in the facilities known as the Lodge Country Park. This is open to the public and provides significant benefit to the local community free of charge.

The Lodge Trust CIO employs 63 staff (some of whom are part-time). This makes us a significant employer in Rutland and that brings a benefit to the local economy.

#### ACHIEVEMENTS AND PERFORMANCE

We have continued to successfully recruit staff on Certificates of Sponsorship (CoS) who wished to move from their current UK sponsor. In a tight labour market, our staff turnover, which is lower than the sector average, added to the ongoing recruitment challenges. The rural location and costs of getting to work produce further headwinds to recruitment. Because of Government NI rises for employers and underfunding by local authorities, we have been unable to track the real living wage foundation rates and this has also made recruitment more difficult.

We have continued to develop the Christian ethos. The monthly ‘Lodge Service’ and weekday resident morning devotions have been developed with time and materials. A regular weekly evening bible study has a core of 11 members with others coming as they are able. Residents join local churches on a Sunday as they choose, although having sufficient drivers to take residents to their choice of local churches continues to be a challenge as we have a shortage of volunteers. Pastoral Staff continue to pray and read the Bible with residents during the week. Several residents attended an East Midlands Churches Day in June.

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

#### ACHIEVEMENTS AND PERFORMANCE (continued)

##### **The Lodge Country Park, Café, Leisure facilities and Market Overton Play Area (MOPA).**

In general, the cost of food and other inflationary pressures has reduced visitor numbers to the Café and Holiday cabins. The exception has been the Camping and Caravanning sites. Good weather over the summer helped significantly to boost bookings. The Café trade remains too low for long term viability. We continue to subsidise this but are constantly reviewing the benefit v's costs balance. It continues to serve as a valuable resource for preparing the resident lunches and it provides many of our residents and day service users with beneficial experience in catering.

The children's play area has been less well used. This is owned by Market Overton Play Area (MOPA – Registration No: 1176295) and the Lodge Trust allows them to site this on our Country Park in return for a peppercorn rent.

Our leisure and tourism facilities, consisting of the Camping and Motorhome Club (CL) and Camping and Caravanning club (CS) sites and two self-catering two holiday lodges, have been well used but utilisation still remains lower than pre-pandemic levels.

External events such as sale days, families' day and the annual Carol Service took place as normal and were well attended. We continued to supply local village stores and garden centres with kindling for resale. Many customers enjoy using this product and appreciate the work our residents do in producing these from old pallets. We have also continued to supply plants for sale from our horticulture work and many other items for sale from our craft and enterprise projects. We also made and sold sets of Christmas cards and a number of handmade Christmas Wreaths.

The Lodge Trust CIO's community-based work, educating churches and training volunteers to work with adults with learning disabilities, together with our capital programmes and operational services are part-funded by voluntary gift income.

We continue to be involved in the Rutland Learning Disability and Autism Partnership board. Following one meeting where world events were discussed, the residents attending expressed an interest in learning more about the world. One of our Trustees approached the Leicestershire Adult Learning service who then provided someone to come and run a course on countries of the world. This was well received and very well attended by our residents. It combined many practical activities including national dishes, famous landmarks etc. all of which contributed to an excellent display made by the residents in the hall.

We see that these services, and the ministry offered through them, has a transforming effect not only in the lives of the people with learning disabilities who are directly supported, but also within their families as well as local and international communities. It is our experience that there is still a high demand for 'intentional community'; The community and atmosphere created here is often commented on positively by residents, family members, volunteers and other visiting professionals. This is further evidenced by the number of enquiries from families seeking a place for their loved ones.

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

#### ACHIEVEMENTS AND PERFORMANCE (continued)

##### Families regularly speak of our specific benefit to their relative:

##### Families regularly speak of our specific benefit to their relative:

"We were recommended to come to you by our social worker and also our psychiatrist, both highly recommended we come and have a look around.

"We are very appreciative of the love and care that C receives at The Lodge Trust. We pray for you all, and hope to be able to visit when possible."

"Please can you thank the team for painting J's room and moving his notice board"

"Thank you very much to all involved in creating this joyful, colourful and very informative newsletter (I'd never heard of dead hedges before!). It was a delight to read about so much activity going on at the Lodge Trust. "

"Lovely to receive this, well done and thank you!"

"The team have done very well and I know their efforts are continuing."

##### Other professionals also comment:

"L asked us for our ID's on arrival before allowing us entry to see the residents. Good safeguarding practices!" (Community Nurse)

"I have visited many times to carry out Deprivation of Liberty assessments and it is such a positive and welcoming environment. The residents are all enjoying a great quality of life" (Social Worker)

"L is so kind and welcoming! 5/5 and super-efficient. E and staff very professional. A great pleasure visiting The Lodge Trust" (Commercial Manager)

"Excellent levels of cleanliness. Friendly atmosphere, lovely environment. Residents appear very happy. It seems to be a lovely place to live." (Senior IPC Advisor Rutland County Council)

"The person who performed the choking technique did amazingly well. Saved R's life! (Attending Paramedic)"

"A warm welcome by staff and residents alike. The services are reflective of a lovely environment and caring staff. It is always a compliment to feel I would want my loved one to be somewhere like this if needed. Keep up the wonderful care, and well done for all" (IPC Nurse Integrated Care Board)

##### Here are some views expressed by residents who live at The Lodge Trust:

"I would like to nominate S for her willingness and absolute determination for craft, she is a star."

"L, I this morning meet C - work. I watch England in H\* on Wednesday (J, with a Green good 'smiley face')

"To J. Thank you for being an excellent Manager. You are amazing, you are good at fixing things around the site and houses."

"I would like to nominate H for what fantastic determination. She always deals with booking our appointments really well and is a great person."

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

#### ACHIEVEMENTS AND PERFORMANCE (continued)

##### Other comments:

“Visited for a walk and a coffee; what a special, peaceful place! And friendly staff - a real sense of God's purpose and light here.”

“Our family was really comfortable between the two cabins - many thanks. Hope we've left everything ok. Such a beautiful setting for a short break. Thanks for a lovely stay, it was just what we needed”

##### Support for people to live their lives safely and well

Residents continue to have good outcomes in their lives. All the annual reviews have been positive, with good feedback from the residents, social workers and families about the enjoyable, fulfilled and active lifestyles they lead. We ended the year with 29 residents. We have a process in place to assess and prepare potential new residents and their families should a place become available. We have noticed the placement process to fill residential vacancies is very slow. This is due to diminished local authority capacity to assess placements as well as the poor state of their finances leading to delays in authorising care fees. We provide different levels of staff support and the team works closely with our residents and day service users to tailor the support given to their individual needs. This is a growing and exciting process as the people develop their independence and self-esteem.

As well as the wide range of on-site activities, we also organise many outside leisure activities. The walking group, snooker, bowling, horse riding, swimming and visits out for lunch and evening meals are all happening regularly.

#### REGULATED ACTIVITIES

The ever-changing support needs of our residents means we invest in hoists, lifts and other aids, including all the required moving and handling training to ensure our staff can meet the extra care needs in a dignified way for our residents whilst minimising the risk of injury to both residents and staff. We invest significantly in Health and Safety and have invested in training to upskill our senior team in qualifications such as IOSH Managing Safely.

As required we employ specialist inspection and assessment services such as Fire Safety, Legionella, Asbestos, Oil and Electrical services. We record and track our responsibilities to service and maintain the many systems we operate on our Care Management System (CMS). This year we have started using Monday.com for project management

The Lodge Trust sees the training and development of all its staff as integral to all it does. It achieves this by offering and funding an extensive package of training delivered in house in person as well as online using a Skills for Care (SFC) endorsed digital training provider. The Lodge Trust continues to meet the national changes in Health and Social Care training, offering the Diplomas in Health and Social Care, the Care Certificate and ensuring that we continue to meet the Care Standards' outcomes

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

#### REGULATED ACTIVITIES (continued)

The Lodge Trust is registered with the Care Quality Commission (CQC) to provide accommodation for persons who require personal care. As illustrated already, our home is not the typical residential home. We are situated on a very large rural site with six separate homes for our residents. In addition, we have well equipped workshops, extensive gardens and catering and hospitality services which greatly add to the breadth of the experiences we provide for our residents.

After a gap of more than 6 years the charity was inspected in by the Care Quality Commission on the 24<sup>th</sup> October 2023 and found our service to 'Require Improvement'. This was disappointing. The Lodge was described as unique and complex.

There has continued to be a significant investment in people, training, and systems to help us continue the work started last year following the inspection. We are awaiting re-inspection.

#### FUNDRAISING REPORT

The Lodge Trust raises funds via a number of different streams:

- Individual giving: This is the largest part of our efforts in fundraising. We send out regular written communications to people who have asked to receive these, by post and email. We also use social media and our website to run online campaigns. We don't telephone people or undertake door to door collections to raise funds.
- Events such as sale days: Normally in May and November.
- Grants and trust funds: We regularly apply to grant giving bodies and trust funds when we have a specific capital funding need. We use our online database to keep a track of who we have applied to and when and what follow up is needed in order to adhere to the rules of the funding bodies and give feedback requests.
- Legacies: There is a legacy information pack on the website available to download or request to be posted. This gives information on how to leave us gifts in their will.

The amount of donations and legacies received during the year is detailed in the Statement of Financial Activities.

Although the Lodge Trust is not registered with the Fundraising Regulator, we operate our fundraising in a responsible manner and all fundraising activity is carried out with the same ethos and professionalism with which we approach our other activities. The Trust carries out its own fundraising and does not currently engage any external third parties on its behalf.

There have been no complaints received during the year regarding our fundraising activities.

The protection of vulnerable people is a fundamental tenant of the Trust, given its primary activity involves the care of vulnerable people. All fundraising activities and events are overseen by the HR and Administration Services Manager.

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

#### FINANCIAL REVIEW

Total income has shown an increase in 2024-25 of £160,614 to £2,367,190. Residential fees continue to be our principal source of funding and these rose by £ 74,293 in the period. CE fees remain at reduced levels because of the loss of income from day service users and the impacts of the closure of the Café and Country Park.

The level of Residential fees received from Local Authorities has increased due to annual reviews, changing needs, cost of living increases as well as management efforts to ensure a fair cost of care is received for each resident.

We recognise the difficulties being experienced by the Authorities, but the needs of Service Users must still be fully met. The requirements of the Care Act 2014 are also more demanding. We continue to ensure our funding keeps pace with the quality of the services we provide.

As mentioned, we have again benefited from the support of local volunteers. It is estimated that the net value to the organisation of the various volunteers is approximately £10,000 and the Trust is very grateful for the work they have done throughout the year. This figure has not been included in the Accounts.

During the year, donations of over £105,000 have been received and we are grateful for all gifts however large or small, and the generosity shown towards us. The donations include some restricted donations.

Expenditure has increased by £355,366 to £2,581,157 for the year. Salaries have increased during the year, with the largest one being care staff salaries. Recruitment and retention issues and inflation have had an impact. Housing and care costs have also increased as improvements have been made and response to increased IPC requirements. Administration has increased as we have reduced the administrative burden on our care staff and improved our processes.

With depreciation the accounts show a loss of £213,967.

#### Investment powers and policy

Investments have been maintained in view of the capital and reserve holdings. These have provided a small return during the year and yet still permit good access to the funds within appropriate timescales

Following the recent CQC inspection where it was stated that our service was 'significantly larger than good practice guidance suggests', the Trustees acknowledge that this approach by the CQC means the Trust will be unable to establish a second site that fulfils their original vision. The Trustees have therefore decided not to pursue this project any further. All funds given towards this are in the process of being returned to donors or reverted to general funds with donor's permission.

#### Salaries

The annual review of salaries is conducted by the full board of Trustees. The remuneration of the CEO was agreed separately and in the absence of the CEO. Pay and remuneration benchmarks against a database (ASC-WDF), which is the leading source of information on the adult social care workforce throughout England, are taken into consideration along with local conditions affecting recruitment and retention.

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

#### FINANCIAL REVIEW (continued)

##### Reserves policy

The Financial Reserves Policy is reviewed annually at the AGM. The Trustees consider that the level of reserves is adequate to meet the needs of the organisation for the continual operation of the Trust.

- The Trustees regularly review the finances and budget, together with the cash flow of the Trust as part of the effective stewardship of the Trust. The available funds after deducting all liabilities at 31 March 2025 excluding fixed assets of £3,028,159, is £1,065,694
- Cash reserves are needed to fund the current working capital requirements of the Trust, including unforeseen funding or other difficulties.
- The Trustees are committed to maintaining the accommodation and site to a high standard

The investment policy is for the investments to generate an annual income which can be used for the capital improvements of the charity. The trustees seek, as far as is practicable, to ensure that the maximum exposure to any one Bank or FCA regulated financial institution (like a Building Society) does not exceed the FCA protected limit of £85,000. At 31 March 2025, four savings bank accounts had funds exceeding this amount and thus potentially exposed. Additionally, funds held with CAF Bank Ltd were high at 31 March 2025. Our current investment policy includes a combination of both short, and longer-term high yield (relatively speaking) cash deposits lodged with an investment platform. Trustees actively seek to protect and diversify our reserves in accordance with our policy.

We aim to:

1. Match the risk and maturity of the investments with the requirement for funds.
2. Invest in liquid assets so that they can be converted into cash quickly.
3. Invest in a way that does not conflict with the charity's aims and objectives and which is prudently of minimum risk.

The Lodge Trust CIO banks with CAF Bank Ltd. which is owned and operated by a charity; it is the bank for charities, dedicated to serving the sector and providing banking services. CAF Bank provides simple and straightforward day-to-day banking, with the high ethical values and fairness you would expect from a bank owned by a charity.

##### Funds held as custodian trustee on behalf of others

The Trust receives benefits from the DWP or local authorities on behalf of many of the residents. This is deposited into a separate bank account. This income partly funds their residential fees and their personal allowances; the latter is paid directly into residents' own bank accounts at the end of the month. At the year-end there was no balance due to residents from this account.

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

#### RISK MANAGEMENT

The Trustees have a risk management strategy which comprises:

- A review of risks at each Management Committee and Trustees' meeting.
- The establishment of systems and procedures to mitigate those risks identified and recorded in the risk register.
- The implementation of control measures designed to minimise any potential impact on the charity should those risks materialise.
- Development of a costing model to enable us to negotiate with confidence with local authorities
- Reduction of overheads where possible in a higher inflation environment.

#### Principal risks and uncertainties

Policies and Procedures encompass all areas of the services we provide and are regularly updated. Quality assurance is provided monthly through an internal Quality Committee meeting attended by senior managers which reports to the Management Committee monthly. Training is given at every level in the Trust. Regular supervision is delivered and action plans monitored.

The principal risks are identified as:

1. Abuse, Regulatory or Other Statutory failings
  - a. Service Users are vulnerable adults and our reputation is critical to maintaining our status as a trusted care provider. The risk of damage to our reputation through abuse, regulatory and other failings associated with the delivery of our services is managed through a robust approach of
    - i. Policy Driven Standards,
    - ii. Training,
    - iii. Manager Supervision and
    - iv. Quality performance indicators linked to the Assurance mechanisms aboveProfessional advice received from HR, Accountancy, Legal, GDPR and other Consultancy based practitioners.
2. Financial Fraud

The Trustees take steps to ensure there are effective systems of control over the operations and finances of the charity that are appropriate to the scale and complexity of the activities. These controls include those to safeguard vulnerable people; financial and operational delegations and further controls to prevent and detect fraud and ensure the security of assets and the integrity of the services we provide for our Service Users.

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

#### RISK MANAGEMENT (Continued)

3. Underfunding by Local Authorities
  - a. In common with other providers of services funded by the public sector, The Lodge Trust CIO's operating margins (the difference between the income from and cost of delivering services) continues to be under pressure from limited income growth and increasing costs. The changing needs of people with learning disabilities due to illness and ageing also result in additional costs being incurred. Failure to maintain or improve these margins will limit the amount of unrestricted funds available to invest in the future development of our services and their delivery.

Actions taken to mitigate this risk include:

    - i. On-going negotiations with local authorities and CCG's to maintain revenue income
    - ii. Early identification of changing individual needs and close liaison with local agencies leading to prompt recognition of increased funding requirements.
4. Insufficient Staffing.
  - a. Sufficient staff to meet the needs of our residents is challenging due to a combination of pay, market conditions and the rural location of Market Overton.

Actions taken to mitigate this risk.

    - i. Significant work has been done this year to increase pay and conditions to improve recruitment and retention.
    - ii. We have undertaken a review of our advertising and recruitment practices in order to maximise the effectiveness of our recruitment process.
    - iii. We have successfully registered with the Home Office to sponsor overseas workers, giving us access to a wider recruitment market.
5. Medication Errors
  - a. Risk to life, Harm to residents. These risks are mitigated with Medication Training, an eMAR electronic medication system, a BESS scoring system to monitor the severity of any errors triggering supervision meetings, retraining or removal from medication givers.
6. Major Incident (Storm, Fire, Flood)
  - a. Risk to Life, Buildings damaged or unusable. These risks are mitigated with staff training, test evacuations, PEEP's (Personal Evacuation Plans), Emergency facilities management plans (EMFAC), Technology (Alarms, Fire suppression systems, and Medicare on-call and alarm systems), Inspections and regular maintenance of systems and buildings. Recommended Insurance is in place via a specialist broker.
7. Cyber Attack.
  - a. Risk of data loss, Risk of Data breach, Business disruption, Reputational damage, financial penalty. These risks are mitigated with third party support, providing industry standard solutions to data security, data backup, virus and ransomware detection and prevention. All external services protected with two factor authentication (2FA). Cyber Insurance is in place.

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

#### RISK MANAGEMENT (continued)

8. Disease Outbreak (Pandemic, Epidemic, Virus, Legionnaires)
  - a. Risk to life, Harm to Residents, Staff, and Visitors. Lack of Staff.  
These risks are mitigated with a Staff Training, Infection Prevention Control measures, Vaccination, Regular testing and sampling and Contingency Planning.
  - b. The risks associated with COVID-19 amongst residents and staff has further reduced.
  - c. The challenges of maintaining safe staffing levels due to staff illness continues to present a significant risk. This has been mitigated with robust contingency planning.

#### LITIGATION

It is noted by the Trustees that a claim lodged by a former member of staff against the CIO in a previous year continues in litigation in this reporting year. It is hoped this will be concluded in early 2026. The Trustees are continuing to contest the claim and have sought professional HR and Legal advice throughout this process and are following such advice. The Insurance company to the Trust declined to cover the claim on a technicality. The Trust recovered £20,500 from the Insurance company as a goodwill payment with no admission of liability. The net costs incurred by the Trust in the 2024-25 year amounted to £54,272.

#### PLANS FOR THE FUTURE

We are passionate about helping society at large see that people with learning disabilities can choose to have a faith and choose to be supported in developing that faith in an intentional community.

Furthermore, local communities and churches can be equipped to help and support people with learning disabilities to the enrichment of all. Recent trends in adult social care (including those with learning disabilities) have focused more on inclusion in the wider community based on the premise that people prefer to live in their own homes.

Local authorities (the commissioners) claim there are financial benefits for adopting this approach and we would acknowledge that, while this is true for some people, it is wrong to assume that this is the best approach for everyone with a learning disability.

We see a continued need for vibrant residential communities that offer excellent person-centred care as viable alternatives to supported living for some people with learning disabilities, who choose to live this way. We believe this choice ought to be available and not restricted on the basis of ideology or financial cost.

God has made us capable of relating with others and people tell us they feel isolated for much of their time in the wider community. Jesus said the second greatest command is to love our neighbour as much as we love ourselves. One of the great advantages of living together with others is the sense of belonging, helping each other, and making a difference together. People like to be together as well as to have their own space.

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

#### PLANS FOR THE FUTURE (continued)

The Bible reminds us, "As one piece of iron sharpens another, so friends keep each other sharp." Our community offers companionship and support. In addition, Christian support offers safety. If a resident is anxious about anything there are always people to talk and pray with. We guide them in good paths and are constantly on guard to protect them from danger and abuse. We believe our residents are safer with many staff sharing their lives in a community where Christ is central and behaviour seeks to bring praise to God. We have a clear Christian Ethos policy and all staff agree to support this whether or not they would describe themselves as having a Christian faith.

The demand for places at our Rutland site exceeds the provision currently available. These families come from all parts of the UK, seeking Christian support for their relatives. We operate an assessment and consultation process to ensure should a place becomes available we are able to fill it positively with the minimum of delay.

We believe that the service we have to offer is unique from any other service of its kind. Not only do we offer a Christian community and support to adults who choose to live with us and use our service, but we also offer support to local churches, employers and families of the adults using our service.

#### GOVERNANCE, ORGANISATION AND PARTNERSHIPS

##### Governance

- **Legal Status**

The Lodge Trust is a Charitable Incorporated Organisation (CIO), governed by a Constitution dated 19 May 2015. It is registered as a charity with the Charity Commission of England and Wales, Registered Charity number 1161735.

- **The Annual General Meeting (AGM)**

The AGM is held in July. The Chair and Vice Chair of the Trustees, the Management Committee representatives Finance and Budget Committee and the Operational Action Committee representatives are all appointed at the AGM. The Trustees are asked to sign their adherence to the Basis of Faith, the Objects of the Charity and indicate their fitness to continue to serve as a Trustee.

- **Meeting of the Trustees**

The Trustees meet quarterly in January, April, July and October and as and when any need for additional meetings arise. The Trustees are regularly consulted as a body by the CEO as and when issues arise outside of the scheduled meetings. This is usually done by email so that a record is kept.

- **New Trustee induction and training**

New Trustees are appointed on the basis that they not only adhere to the Basis of Faith and the Objects of the charity, but that they have an expertise and level of experience which is appropriate to the current and developing needs of the organisation. They are given copies of the Trust Deed and the relevant Charity Commission literature to ensure that they are aware of their duties and responsibilities as Trustees. They are given an induction day within the organisation to see how the organisation functions. They are invited to attend external training courses as required. Trustees also continue to inform themselves of relevant information as to their duties by signing up to updates from the charity commission. It really came in to being in 24-25.

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

#### GOVERNANCE, ORGANISATION AND PARTNERSHIPS (continued)

- **The Management Committee**  
Is appointed by the Trustees to meet ten times each year to oversee the operational management of the organisation. This committee includes two Trustees, the CEO, Registered Manager, an external independent member and a resident representative, who gives a report from the resident's committee which is called 'Our Voice'. During their monthly meeting the Management Committee would normally visit one of the houses to talk with the residents and the staff on duty and report back on their findings.
- **The Budget Committee**  
Is appointed to set the annual Budget for the consideration of the full Trustee Board. This committee consists of two Trustees, the CEO, Finance Manager and Residential Manager.
- **The Operational Action Committee**  
This committee was created in 24-25 and allows a smaller group of Trustees to consider significant matters at short notice.
- **Working groups**  
Are set up as appropriate by the Trustees to address and advise on specific issues, such as details of future developments, investments etc.

#### Organisation

- The Chief Executive Officer (CEO), Ramsey Pigott BSc PGCE, is appointed by the Trustees to facilitate effective operations and is responsible to them for the day-to-day operations of the charity. He is registered as the CQC 'Nominated Individual'. The Chief Executive has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and care standards. Extensive reporting is supplied to the Trustees by the CEO and Senior Management Team (SMT), including monthly Quality Meeting, Health & Safety Meeting minutes, Head of Service reports and monthly Management Accounts.
- The CQC Registered Manager, Josiah Knight BSc Hons (Medicine) NVQ5 – Leadership for Health and Social Care Registered Manager No. (CON1-11730566978), manages the regulated activities of the Lodge Trust CIO, solely at the location stated below, of accommodation for persons who require personal care.

#### Succession Planning

The current CEO is planning to retire at the end of June 2026. The CQC Registered Manager, Josiah Knight has been appointed CEO Designate and will assume the CEO position from the 1<sup>st</sup> April. A new Registered Manager Designate has been appointed and will assume the RM role at the same time. The current CEO will continue to work in the organisation until the end of June 2026.

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

#### GOVERNANCE, ORGANISATION AND PARTNERSHIPS (Continued)

##### Partnerships

- We are members of the Evangelical Alliance. The Evangelical Alliance is made up of hundreds of organisations, thousands of churches and tens of thousands of individuals. It is the oldest and largest evangelical unity movement in the UK.
- We have a wide support base of local churches, individual supporters and families of our residents. We are very grateful to all who have prayed faithfully for us and supported us financially and in other practical ways. Financial gifts made to the charity go towards capital cost expenditure and not towards the administration or operation costs.
- We are known in many churches through our volunteers, supporters and the wide circulation of our news and prayer letters. Our residents regularly attend local churches for Sunday services and other events, and some are members of these churches.
- We are members of the Association for Real Change (ARC), a national umbrella organisation for learning disability services.
- We are members of The Rutland Learning Disability Partnership Board (LDPB).
- Market Overton Parish Council (MOPC)  
We have appreciated the positive support of MOPC over many years. The local community have been very supportive of us and we are grateful to be part of such a community.
- Market Overton Play Association (MOPA)  
We are grateful for the partnership we have with MOPA

Now in the 40th year of operation, we give praise to God for His goodness to us as an organisation in enabling us to provide Christian homes for those who have chosen to be supported in this way. We give thanks to God for His unfailing love, His guidance and His daily provision for all our needs.

We readily acknowledge that without the commitment of our staff and volunteers, such service delivery would not be possible, and we wish to express our sincere appreciation for their dedication to the work. We acknowledge the partnership and goodwill of so many other stakeholders and thank them for their help and support during the year.

##### Related parties

The charity has working relationships with a number of local authorities for the provision of care for people with learning disabilities. The Chief Executive has delegated powers to agree contracts on behalf of the organisation. As a Registered Home under the Care Act 2014, the charity has to meet the requirements of the Act and is regulated by the Care Quality Commission (CQC).

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

**Reference and administrative details**

**Charity number:** 1161735

**Principal office:** The Lodge Trust CIO, Main Street, Market Overton, Rutland LE15 7PL.

**Accountants and Auditors:** Xeinadin Audit Ltd, i2 Mansfield, Office Suite 0-3, Hamilton Court, Oakham Business Park, Mansfield, Nottinghamshire, NG18 5FB.

**Bankers:** CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ.

**Directors and Trustees:**

The Trustees during the year were:

Mr D. J. Kindred (Chair)  
Dr D. C. Mann (resigned)  
Mr D. Donegani  
Miss E. Harrison  
Dr E. J. Hodges  
Mrs S. Matthews  
Mrs J. Gibb  
Mr J Hacker

Chief Executive: R J Pigott

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees 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).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements the Trustees are required to:

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principles in the Charities SORP (FRS102)
3. make judgements and estimates that are reasonable and prudent;
4. state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
5. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

By order of the Trustees

  
.....

D J Kindred (Chairman)  
Trustees

Date ..... 24/1/2026 .....

## THE LODGE TRUST CIO

### INDEPENDENT AUDITORS' REPORT - TO THE TRUSTEES OF THE LODGE TRUST CIO

#### Opinion

We have audited the financial statements of The Lodge Trust CIO for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025, and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based upon the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the CIO to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information, and except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## THE LODGE TRUST CIO

### INDEPENDENT AUDITORS' REPORT - TO THE TRUSTEES OF THE LODGE TRUST CIO

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you, if in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Report of the Trustees; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibility statement, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

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

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

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but it is not a guarantee that an audit conducted with ISA's (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## THE LODGE TRUST CIO

### INDEPENDENT AUDITORS' REPORT - TO THE TRUSTEES OF THE LODGE TRUST CIO

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

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

We obtained an understanding of the legal and regulatory frameworks within which the company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were The Charities Act 2011 and relevant tax compliance legislation.

In addition, we also concluded that there are certain significant laws and regulations which may have an effect on the determination of the amounts and disclosures in the financial statements, being those laws relating to Employment Law, Pensions Legislation, Health and Safety, GDPR and specific Care Quality Commission Regulations.

The trust has a risk register for monitoring its risks and mitigations in place. The Trust also monitors and reviews all of its internal policies and procedures and carry's out updates for those policies when Government guidance changes. This is then communicated to staff on all levels to ensure updates in policies and procedures are known throughout the workforce.

We understood how the Trust is complying with these frameworks and regulations by making enquiring of management and those responsible for compliance and corroborated these enquiries with reviews of board minutes including discussions with trust officials and reviews of any correspondence with legal advisors.

We assessed that there were risks of material impact on the financial statements from irregularities, including fraud from the override of controls by management and the timing and recognising of income.

#### **Audit response to risks identified**

We carried out procedures to respond to these risks, including enquiries of management about their systems and controls to identify these risks of irregularities, testwork to review a sample of journal entries made during the year, reviewing and testing assumptions made on accounting estimates for management biases and testing the timing and recognition of revenue.

Our audit procedures were designed to respond to risks of material misstatements in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve more sophisticated acts, including concealment, collusion or deliberately failing to record transactions through intentional misrepresentation.

There are inherent limitations within an audit, even though it has been properly planned and carried out in accordance with auditing standards and we cannot be responsible for preventing non-compliance and cannot be expected to detect non compliance with all laws and regulations.

## THE LODGE TRUST CIO

### INDEPENDENT AUDITORS' REPORT - TO THE TRUSTEES OF THE LODGE TRUST CIO

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

#### Use of our Report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Russell Eley FCCA (Senior Statutory Auditor)

For and on behalf of  
Xeinaadin Audit Limited  
Statutory Auditor & Accountants

12 Mansfield, Office Suite 0-3  
Hamilton Court,  
Oakham Business Park,  
Mansfield  
Nottinghamshire  
NG18 5FB

Date 28/01/2026

**THE LODGE TRUST CIO - STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

	<u>Note</u>	<u>2025</u> Revenue Housing Unrestricted Fund	<u>2025</u> Products Trading Unrestricted Fund	<u>2025</u> Capital Projects Unrestricted Fund	<u>2025</u> Capital Projects Restricted Fund	<u>2025</u> PIP Restricted Fund	<u>2025</u> Social Fund Restricted Fund	<u>2025</u> TOTAL	<u>2024</u> TOTAL
<b>INCOME:</b>									
Donations and legacies	5	-	-	100,319	3,600	-	1,120	105,039	69,555
<b>Income from charitable activities:</b>									
Residential and day service fees	6	2,086,371	-	-	-	-	-	2,086,371	2,012,078
Mobility allowances	6	-	-	-	-	37,552	-	37,552	34,387
Staff accommodation fees	6	27,631	-	-	-	-	-	27,631	20,980
<b>Income from other trading activities</b>									
Trading income	7	-	83,089	-	-	-	-	83,089	49,486
Events	7	-	774	-	-	-	-	774	1,059
<b>Investment income</b>	8	267	-	26,467	-	-	-	26,734	19,031
<b>TOTAL INCOME</b>		<u>2,114,269</u>	<u>83,863</u>	<u>126,786</u>	<u>3,600</u>	<u>37,552</u>	<u>1,120,010</u>	<u>£2,367,190</u>	<u>£2,206,576</u>
<b>EXPENDITURE:</b>									
<b>Cost of raising funds</b>	9	872	-	-	-	-	-	872	1,044
<b>Expenditure on charitable activities:</b>									
Care staff salaries	10	1,360,040	-	-	-	-	-	1,360,040	1,224,829
Administration and management salaries etc	10	262,844	-	-	-	-	-	262,844	216,901
Depreciation and profit/loss on sale of assets	10	-	-	97,878	1,420	12,588	-	111,886	112,108
Other housing and care costs	10	709,028	-	135	3,600	-	-	712,763	602,680
Trading costs	10	-	109,756	-	-	-	-	109,756	46,087
Other vehicle costs	10	-	-	-	-	22,291	-	22,291	20,746
Social fund purchases and outings	10	-	-	-	-	-	705	705	1,396
<b>TOTAL EXPENDITURE</b>		<u>2,332,784</u>	<u>109,756</u>	<u>98,013</u>	<u>5,020</u>	<u>34,879</u>	<u>705</u>	<u>£2,581,157</u>	<u>£2,225,791</u>
<b>NET INCOME</b>		<u>(218,515)</u>	<u>(25,893)</u>	<u>28,773</u>	<u>(1,420)</u>	<u>2,673</u>	<u>415</u>	<u>(213,967)</u>	<u>(19,215)</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>(218,515)</u>	<u>(25,893)</u>	<u>28,773</u>	<u>(1,420)</u>	<u>2,673</u>	<u>415</u>	<u>(213,967)</u>	<u>(19,215)</u>
<b>Reconciliation of funds:</b>									
Total funds brought forward		584,611	91,397	3,464,349	96,948	70,170	345	4,307,820	4,327,035
Transfers		-	-	47,109	(47,109)	-	-	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>£366,096</u>	<u>£65,504</u>	<u>£3,540,231</u>	<u>£48,419</u>	<u>£72,843</u>	<u>£760</u>	<u>£4,093,853</u>	<u>£4,307,820</u>

**THE LODGE TRUST CIO**  
**BALANCE SHEET AS AT 31 MARCH 2025**

	<u>Notes</u>	<u>2025</u>	<u>2024</u>
<b>FIXED ASSETS</b>			
Tangible assets	11	3,028,159	3,038,998
<b>CURRENT ASSETS</b>			
Stock		10,553	12,291
Debtors and prepayments	12	76,998	56,598
Bank and cash balances		<u>1,083,643</u>	<u>1,297,865</u>
		<u>1,171,194</u>	<u>1,366,754</u>
<b>LIABILITIES:</b>			
<b>Creditors: Amounts falling due within one year</b>			
Accounts payable		19,279	36,418
Fees paid in advance		20,292	8,195
Amount due to HM Revenue & Customs		35,615	31,922
Other creditors		11,945	7,377
Accruals and deferred income		<u>18,369</u>	<u>14,020</u>
		<u>105,500</u>	<u>97,932</u>
<b>NET CURRENT ASSETS</b>		1,065,694	1,268,822
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		4,093,853	4,307,820
<b>TOTAL NET ASSETS</b>		<u>£4,093,853</u>	<u>£4,307,820</u>
<b>THE FUNDS OF THE CHARITY</b>			
<b>RESTRICTED FUNDS</b>			
PIP Fund	13	72,843	70,170
Social Fund	13	760	345
Capital Projects Fund	13	48,419	96,948
<b>UNRESTRICTED DESIGNATED FUNDS</b>			
Capital Projects Fund	13	3,540,231	3,464,349
Revenue Housing Fund	13	366,096	584,611
Products Trading Fund	13	65,504	91,397
		<u>£4,093,853</u>	<u>£4,307,820</u>

Approved by the Trustees on 24/1/2026 and signed on their behalf by:

  
 .....  
 D J Kindred (Chairman)  
 Trustee

The notes on pages 23 to 41 form part of these accounts

**THE LODGE TRUST CIO**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	<u>Note</u>	<u>2025</u>	<u>2024</u>
<b>Net cash generated in operating activities</b>	16	(139,549)	71,978
		_____	_____
<b>Cash flows from investing activities:</b>			
Interest income		26,374	19,031
Purchase of tangible fixed assets		(101,047)	(66,197)
Proceeds on sale of tangible fixed assets		-	341
		_____	_____
<b>Net cash used in investing activities</b>		(74,673)	(46,825)
		_____	_____
<b>Net cash generated from operating and investing activities</b>		(214,222)	25,153
		_____	_____
<b>Net increase in cash and cash equivalents in the year</b>		(214,222)	25,153
Cash and cash equivalents brought forward		1,297,865	1,272,712
		_____	_____
<b>Cash and cash equivalents carried forward</b>		£1,083,643	£1,297,865
		_____	_____

## THE LODGE TRUST CIO

### NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2025

#### 1 ACCOUNTING POLICIES

##### a) Basis of preparation

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

The financial statements are prepared on a going concern basis under the historical cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to those accounts. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

The trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### b) Depreciation

Tangible fixed assets are initially recorded at cost.

Depreciation has been provided for at the following rates so as to write off the cost of tangible fixed assets over their estimated useful lives:

Main Buildings & Grounds	-	2% reducing balance on buildings (Land not depreciated)
Bungalow & Cottage	-	2% reducing balance
Meeting Hall	-	2% reducing balance
Workshop & Other Outbuildings		4% of cost
Garden House	-	2% reducing balance
Motor Vehicles	-	25% reducing balance
Equipment & Fittings	-	25% reducing balance
Country Park	-	10% reducing balance
Flats	-	2% reducing balance
The Stables	-	2% reducing balance

##### c) Products Stock

Finished and unfinished Products stock are valued at cost price.

##### d) Bank and Cash

Cash at the bank and in hand is held to meet short-term cash commitments as they fall due.

## THE LODGE TRUST CIO

### NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2025

e) Fund Accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

i) Capital Projects Fund

This fund is for the purpose of funding development activities of the Trust. Any donations which are made as a result of a fund raising appeal for a specific project or are gifted towards a specific project are included as restricted funds.

ii) Social Fund

This fund is for the purpose of the benefit of the residents. Any donations received that would benefit residents as a whole are included in this fund, with expenditure on the residents taken out each year.

iii) PIP Fund

This fund was previously known as the DLA Mobility Fund after the name of the Government allowance. That allowance was called the Disability Living Allowance (Mobility) but has changed its name to Personal Independence Payments. Since all correspondence and accounting records now reference PIP rather DLA, the fund has therefore changed its name in the financial statements to fall in line with this. Nothing else about the fund has changed except its name. Personal Independence Payments are benefits for people with disabilities. Residents or their representatives (where they lack capacity to decide under the Mental Capacity Act) are asked if they wish to agree to the payment of the lower rate mobility allowance to the Lodge Trust PIP (pooled funds) account. For those who do not wish to agree to this payment, they will be required to pay separately for journeys they make in the vehicles of the charity and other journeys and support in getting around. This policy is outlined in the Service User guide (Residents Handbook).

The PIP Fund will be used to fund the support of residents who contribute to it by:

- Purchasing and running vehicles for the benefits of residents
- Funding the accessing of the community using public transport
- Funding any additional support required in accessing the community

Designated funds are funds which have been set aside by the Trust for a particular purpose. The Trust has three designated funds:

i) Capital Projects Fund

This fund is for the purpose of funding development activities of the Trust. General donations to the charity are deemed to be unrestricted; however, the trustees may from time to time designate funds against specific projects.

ii) Revenue Housing Fund

This is the Revenue fund and its purpose is to provide services for people with learning disabilities. Its income is fees and its expenditure is the services provided such as staff, food, heat, light, etc and maintenance of the buildings.

## THE LODGE TRUST CIO

### NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2025

- iii) Products Trading Fund  
This is the fund which is used to buy raw materials for the Work and Education Services and the Country Park activities (wood, craft items, plants, seeds, café supplies etc). Income from the sale of products, cabin hire, caravan pitches and café food sales is paid into the same fund.
- f) Residential and Work & Education Service Fees  
These represent social security housing benefit payments and “top-up” payments from the appropriate local commissioner. Fees are accounted for when due for payment.
- g) Donations & Legacies  
Donations and legacies are accounted for in full when receivable.
- h) Income  
All income is recognised once the Trust has entitlement to the resources, it is probable the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.
- i) Expenditure  
Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Trust to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.
- j) VAT  
Resources expenditure is recognised in the period in which it is incurred and includes attributable VAT which, except for expenditure connected with the Country Park, cannot be recovered.
- k) Pensions  
Employees of the charity are entitled to join a defined contribution ‘money purchase’ scheme. The Trust’s contribution is restricted to the contributions disclosed in note 3. Contributions outstanding at the year end are included in trade creditors. The costs of the defined contribution scheme are included within expenditure on charitable activities.
- The money purchase plan is managed by Standard Life and is an Interactive Investor SIPP whereby the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan a pension fund which is then converted into a pension upon the employee’s normal retirement year age when eligible for a state pension. The Trust has no liability beyond making its contributions and paying across the deductions for the employee’s contributions. There were no contributions outstanding at the period-end.
- l) The trustees have given consideration to any judgements and uncertainties in these accounts and the only issue to note is that the Trust’s going concern is based on the continued support of Local Authorities to pay fees towards resident’s care and particularly the fact that their support does not keep pace with the increased cost of care needs. This is a risk identified by the Trustees and included in their risk management statement in the Trustees Report.

## THE LODGE TRUST CIO

### NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2025

#### 2 CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Trust makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgement:

Determining the appropriate rate of depreciation of tangible fixed assets requires an estimate of the useful economic life and ultimate net realisable value. The useful economic life is determined to be the period during which each asset will be usable.

#### 3 STAFF REMUNERATION

	<u>2025</u>	<u>2024</u>
Care staff and administrative salaries	1,614,671	1,393,603
NI Contributions	138,765	116,625
Pension Contributions	75,690	58,459
	<hr/>	<hr/>
	£1,829,126	£1,568,687
	<hr/>	<hr/>
Average headcount of employees	68	64
	<hr/>	<hr/>
Average number of full-time equivalent employees	52	56
	<hr/>	<hr/>

No members of staff received remuneration in excess of £60,000 (2024: None).

The key management personnel comprise the trustees and the Chief Executive. The total employee benefits of the key personnel of the Trust were £52,508 (2024: £52,540).

#### 4 TRUSTEES REMUNERATION

No trustee received any remuneration for their services (2024: £nil).

David Kindred received travelling expenses of £313 during the year (2024: £470). No other trustees received any reimbursements.

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2025

5 DONATIONS AND LEGACIES

	2025 Capital Projects Unrestricted Fund	2025 Capital Projects Restricted Fund	2025 Social Fund Restricted Fund	2025 Total	2024 Capital Projects Unrestricted Fund	2024 Capital Projects Restricted Fund	2024 Social Fund Restricted Fund	2024 Total
Donations	42,421	3,600	1,120	47,141	45,540	22,805	1,210	69,555
Legacies	57,898	-	-	57,898	-	-	-	-
	<u>£100,319</u>	<u>£3,600</u>	<u>£1,120</u>	<u>£105,039</u>	<u>£41,143</u>	<u>£6,255</u>	<u>£930</u>	<u>£69,555</u>

6 INCOME FROM CHARITABLE ACTIVITIES

	2025 Revenue Housing Unrestricted Fund	2025 PIP Restricted Fund	2025 Total	2024 Revenue Housing Unrestricted Fund	2024 PIP Restricted Fund	2024 Total
Residential & day services fees	2,086,371	-	2,086,371	2,012,078	-	2,012,078
Mobility allowances	-	37,552	37,552	-	34,387	34,387
Staff accommodation fees	27,631	-	27,631	20,980	-	20,980
	<u>£2,114,002</u>	<u>£37,552</u>	<u>£2,151,554</u>	<u>£2,033,058</u>	<u>£34,387</u>	<u>£2,067,445</u>

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2025

7 INCOME FROM OTHER TRADING ACTIVITIES

	2025 Products Trading Unrestricted <u>Fund</u>	2025 Capital Projects Unrestricted <u>Fund</u>	2025 <u>Total</u>	2024 Products Trading Unrestricted <u>Fund</u>	2024 Capital Projects Unrestricted <u>Fund</u>	2024 <u>Total</u>
Trading Income						
Café	35,313	-	35,313	13,177	-	13,177
Cabins	20,008	-	20,008	18,075	-	18,075
Caravans & camping	19,324	-	19,324	12,562	-	12,562
Ground income	-	-	-	1,250	-	1,250
Product sales	8,444	-	8,444	4,422	-	4,422
Events	774	-	774	1,059	-	1,059
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	£83,863	-	£83,863	£50,545	-	£50,545
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

8 INVESTMENT INCOME

	2025 Revenue Housing Unrestricted <u>Fund</u>	2025 Capital Projects Unrestricted <u>Fund</u>	2025 <u>Total</u>	2024 Revenue Housing Unrestricted <u>Fund</u>	2024 Capital Projects Unrestricted <u>Fund</u>	2024 <u>Total</u>
Interest receivable	267	26,467	26,734	66	18,965	19,031
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	£267	£26,467	£26,734	£66	£18,965	£19,1031
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2025

9 COST OF RAISING FUNDS

	2025 Revenue Housing Unrestricted <u>Fund</u>	2025 <u>Total</u>	2024 Revenue Housing Unrestricted <u>Fund</u>	2024 <u>Total</u>
Events	-	-	35	35
Publicity	872	872	1,009	1,009
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	£872	£872	£1,044	£1,044
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

10 EXPENDITURE ON CHARITABLE ACITIVIES

CARE STAFF SALARIES

	2024 Revenue Housing Unrestricted <u>Fund</u>	2025 Capital Projects Restricted <u>Fund</u>	2025 <u>Total</u>	2024 Revenue Housing Unrestricted <u>Fund</u>	2024 Capital Projects Restricted <u>Fund</u>	2024 <u>Total</u>
Salaries	1,360,040	-	1,360,040	1,221,829	3,000	1,224,829
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	£1,360,040	-	£1,360,040	£1,097,979	3,000	£1,224,829
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2025

10 EXPENDITURE ON CHARITABLE ACTIVITIES (Continued)

ADMINISTRATION & MANAGEMENT SALARIES ETC

	2025 Revenue Housing Unrestricted <u>Fund</u>		2025 <u>Total</u>	2024 Revenue Housing Unrestricted <u>Fund</u>		2024 <u>Total</u>
Salaries	175,123		175,123	151,404		151,404
Administration costs	607		607	744		744
Audit fees	8,940		8,940	7,920		7,920
Accounting fees	20,568		20,568	26,553		26,553
Legal & professional fees	57,293		57,293	29,810		29,810
Trustee meeting fees	313		313	470		470
	<u>£262,844</u>		<u>£262,844</u>	<u>£216,901</u>		<u>£216,901</u>

DEPRECIATION

	2025 Capital Projects Unrestricted <u>Fund</u>	2025 Capital Projects Restricted <u>Fund</u>	2025 PIP Restricted <u>Fund</u>	2025 <u>Total</u>	2024 Capital Projects Unrestricted <u>Fund</u>	2024 Capital Projects Restricted <u>Fund</u>	2024 PIP Restricted <u>Fund</u>	2024 <u>Total</u>
Depreciation	97,808	1,420	12,588	111,816	98,468	1,727	11,848	112,043
Profit/loss on sale of assets	-	-	-	-	-	-	65	65
	<u>£97,808</u>	<u>£1,420</u>	<u>£12,588</u>	<u>£111,816</u>	<u>£98,468</u>	<u>£1,727</u>	<u>£11,913</u>	<u>£112,108</u>

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2025

10 EXPENDITURE ON CHARITABLE ACTIVITIES (Continued)

OTHER HOUSING AND CARE COSTS

	2025 Revenue Housing Unrestricted <u>Fund</u>	2025 Capital Projects Unrestricted <u>Funds</u>	2025 <u>Total</u>	2024 Revenue Housing Unrestricted <u>Fund</u>	2024 Capital Projects Unrestricted <u>Funds</u>	2024 <u>Total</u>
Food	58,176	-	58,176	54,958	-	54,958
Energy & water	64,547	-	64,547	68,979	-	68,979
Council tax	9,713	-	9,713	9,511	-	9,511
Household	19,039	-	19,039	13,995	-	13,995
Insurance	37,920	-	37,920	32,385	-	32,385
Repairs & renewals	74,756	-	74,756	66,253	-	66,253
Facilities & estates staff salaries	139,440	-	139,440	101,033	-	101,033
Home costs	2,132	-	2,132	2,489	-	2,489
Protective clothing	1,367	-	1,367	3,321	-	3,321
Staff training & other costs	18,647	-	18,647	9,526	-	9,526
Training staff salaries	35,803	-	35,803	32,962	-	32,962
Holiday supervision	54	-	54	1,109	-	1,109
Telephone & internet costs	1,053	-	1,053	4,920	-	4,920
Bank charges	268	135	403	722	136	858
Registration fee	4,270	-	4,270	4,270	-	4,270
Postage, stationery & computing	32,912	-	32,912	25,238	-	25,238
Miscellaneous	5,990	-	5,990	4,594	-	4,594
Agency & other staff costs	113,685	-	113,685	72,546	-	72,546
Volunteers fees & expenses	-	-	-	16,500	-	16,500
Health & safety	11,855	-	11,855	6,163	-	6,163
Activities	253	-	253	1,981	-	1,981
Pension costs	75,690	-	75,690	58,459	-	58,459
Staff recruitment fees	5,058	-	5,058	10,630	-	10,630
	<u>£712,628</u>	<u>£135</u>	<u>£712,763</u>	<u>£602,364</u>	<u>£136</u>	<u>£602,680</u>

During the year, £3,600 was spent on agency and other staff costs from the Capital Projects Restricted Fund.

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2025

10 EXPENDITURE ON CHARITABLE ACTIVITIES (Continued)

TRADING COSTS

	2025		2024	
	Products		Products	
	Trading		Trading	
	Unrestricted	2025	Unrestricted	2024
	<u>Fund</u>	<u>Total</u>	<u>Fund</u>	<u>Total</u>
<b>Country Park</b>				
Marketing	698	698	1,933	1,933
Administration	1,341	1,341	1,975	1,975
Utilities	17,050	17,050	14,013	14,013
Household	1,282	1,282	2,779	2,779
Stripe & other bank charges	1,553	1,553	1,024	1,024
Food & drink purchases	26,320	26,320	12,311	12,311
Miscellaneous café costs	164	164	3,248	3,248
Staff salaries and NIC	43,030	43,040	-	-
Cabins & caravans	1,734	1,734	1,394	1,394
Repairs & maintenance	2,786	2,786	2,833	2,833
Grounds & garden expenses	1,150	1,150	1,192	1,192
Events	9,104	9,104	167	167
Products expenses	3,544	3,544	3,218	3,218
	_____	_____	_____	_____
	£109,756	£109,756	£46,087	£46,087
	_____	_____	_____	_____

OTHER VEHICLE COSTS

	2025		2024	
	PIP		PIP	
	Restricted	2025	Restricted	2024
	<u>Fund</u>	<u>Total</u>	<u>Fund</u>	<u>Total</u>
Other vehicle costs	22,291	22,291	20,746	20,746
	_____	_____	_____	_____
	£22,291	£22,291	£20,746	£20,746
	_____	_____	_____	_____

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2025

10 EXPENDITURE ON CHARITABLE ACITIVIES (Continued)

SOCIAL FUND PURCHASES AND OUTINGS

	2025 Social Fund Restricted <u>Fund</u>	2025 <u>Total</u>	2024 Social Fund Restricted <u>Fund</u>	2024 <u>Total</u>
Social fund presents	705	705	1,396	1,396
	<hr/>	<hr/>	<hr/>	<hr/>
	£705	£705	£1,396	£1,396
	<hr/>	<hr/>	<hr/>	<hr/>

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2025

11 FIXED ASSETS

<u>Tangible Assets</u>	<u>Main Buildings &amp; Grounds</u>	<u>Bungalow &amp; Cottage</u>	<u>Meeting Hall</u>	<u>Workshop &amp; Outbuilding</u>	<u>Garden House</u>	<u>Motor Vehicles</u>	<u>Equipment &amp; Fittings</u>	<u>Country Park</u>	<u>Flats</u>	<u>The Stables</u>	<u>Total</u>
<u>Cost</u>											
As at 1 April 2024	884,635	467,076	167,151	47,682	520,879	94,767	286,293	235,038	230,832	928,968	3,863,321
Additions	1,585	36,797	-	-	17,614	-	44,529	522	-	-	101,047
Disposals	-	-	-	-	-	-	-	-	-	-	-
As at 31 March 2025	886,220	503,873	167,151	47,682	538,493	94,767	330,822	235,560	230,832	928,968	£3,964,368
<u>Depreciation</u>											
As at 1 April 2024	117,216	67,629	24,231	14,370	75,230	44,414	185,293	127,452	34,059	134,429	824,323
Charge for the year	14,015	8,390	2,858	1,907	9,118	12,588	32,378	10,805	3,936	15,891	111,886
Eliminated on disposals	-	-	-	-	-	-	-	-	-	-	-
As at 31 March 2025	131,231	76,019	27,089	16,277	84,348	57,002	217,671	138,257	37,995	150,320	£936,209
<u>Net Book Value</u>											
As at 31 March 2025	£754,989	£427,854	£140,062	£31,405	£454,145	£37,765	£113,151	£97,303	£192,837	£778,648	£3,028,159
As at 31 March 2024	£767,419	£399,447	£142,920	£33,312	£445,649	£50,353	£101,000	£107,586	£196,773	£794,539	£3,038,998

**THE LODGE TRUST CIO**

**NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2025**

FIXED ASSETS (Continued)

The Trust's freehold properties are insured for £14,852,198. This represents the cost of demolition and reconstruction and may exceed the open market value.

**12 DEBTORS AND PREPAYMENTS**

	<u>2025</u>	<u>2024</u>
Fees outstanding	32,632	9,215
Income tax recoverable	5,431	5,695
Other debtors	8,751	13,422
Prepayments & accrued income	30,184	28,266
	£76,998	£56,598
	£76,998	£56,598

**13 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Revenue Housing Fund	Products Trading Fund	Capital Projects Fund	Restricted Capital Projects Fund	PIP Fund	Social Fund	<u>Total</u>
a) <u>31 March 2025</u>							
Fixed Assets	-	-	2,972,361	18,033	37,765	-	3,028,159
Stock	4,870	5,683	-	-	-	-	10,553
Debtors	65,401	1,154	5,431	-	5,012	-	76,998
Cash & Bank	380,036	79,956	562,439	30,386	30,066	760	1,083,643
Creditors due within one year	(84,211)	(21,289)	-	-	-	-	(105,500)
	£366,096	£65,504	£3,540,231	£48,419	£72,843	£760	£4,093,853
	£366,096	£65,504	£3,540,231	£48,419	£72,843	£760	£4,093,853

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2025

ANALYSIS OF NET ASSETS BETWEEN FUNDS (Continued)

b) <u>31 March 2024</u>	Revenue Housing Fund	Products Trading Fund	Capital Projects Fund	Restricted Capital Projects	PIP Fund	Social Fund	Total
Fixed Assets	-	-	2,969,135	19,510	50,353	-	3,038,998
Stock	7,688	4,603	-	-	-	-	12,291
Debtors	39,553	-	5,695	-	11,350	-	56,598
Cash & Bank	622,730	98,747	489,519	77,438	9,086	345	1,297,865
Creditors due within one year	(85,360)	(11,953)	-	-	(619)	-	(97,932)
	<u>£584,611</u>	<u>£91,397</u>	<u>£3,464,349</u>	<u>£96,948</u>	<u>£70,170</u>	<u>£345</u>	<u>£4,307,820</u>

Restricted Capital Project Funds are represented by:

	B/Fwd at 1 April <u>2024</u>	Income	Expenditure & Transfers	C/Fwd at 31 March <u>2025</u>
Second Site Project	47,109	-	47,109	-
Groundwork	2,488	-	249	2,239
Will Bailey Trust	4,426	-	374	4,052
W Orbill Trust	2,148	-	362	1,786
Ragdale Hall	93	-	23	70
Inner Wheel - Stamford	537	-	27	510
Susan Emery Trust	1,500	-	-	1,500
The Screwfix Foundation	9,114	-	182	8,932
The Morrison's Foundation	185	-	46	139
Central England Co-Operative	726	-	15	711
Staff Welfare Fund	2,430	-	-	2,430
Rotary Club for Rutland/Melton Round Table	567	-	142	425
Van Den Broek Fund	6,000	-	-	6,000
Susan Emery Memorial Sensory Garden	19,625	-	-	19,625
Van Den Broek Staff Bonus Fund	-	3,600	3,600	-
	<u>£96,948</u>	<u>£3,600</u>	<u>£52,129</u>	<u>£48,419</u>

## THE LODGE TRUST CIO

### NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2025

#### ANALYSIS OF NET ASSETS BETWEEN FUNDS (Continued)

The Second Site project relates to the Charity's attempt to establish a second base of operations. Donations were received and some exploratory costs expended during previous years. The charity is no longer looking to develop a second site. Following on from a review of the donations received, it has become evident that amounts given were not for the specific purpose of a second site but were in fact designated as being for a second site. This project should never have been a restricted project and a transfer has been made during the year to the unrestricted capital projects fund to reflect this.

Groundwork relates to a grant received towards the cost of outdoor gym equipment purchased. The expenditure each year will relate to the depreciation charge on the equipment purchased.

The Will Bailey Trust relates to a grant received towards the cost of a trike and a shed to house it. The expenditure relates to the depreciation charge on the assets purchased.

The W Orbill Trust relates to grants received to purchase a number of different pieces of equipment and also to improve access to the café and wheelchair access to the cabins. The expenditure relates to the depreciation charge on the assets purchased.

Ragdale Hall relates to a grant received to purchase a carder. The expenditure relates to the depreciation charge on the asset purchased.

Inner Wheel – Stamford relates to a grant received towards the purchase of a sewing machine. The expenditure relates to the depreciation charge on the asset purchased.

The Susan Emery Trust Fund relates to a donation received towards holiday costs. This has not been expended yet as residents have not been able to resume holidays following the Covid 19 pandemic.

The Screwfix Foundation fund relates to a grant received towards new windows in the Bungalow. The expenditure relates to the depreciation charge on the asset purchased.

The Morrison's Foundation relates to a grant received towards the purchase of gardening equipment. The expenditure relates to the depreciation charge on the asset purchased.

Central England Co-Operative relates to a grant to purchase an extractor fan. The expenditure relates to the depreciation charge on the asset purchased.

Staff welfare fund relates to funds received from a donor to be spent on staff. Some expenditure has been incurred in relation to this but discussions are ongoing for the remainder of the funds so as to make the best use of the funds to benefit staff.

Rotary Club of Rutland/Melton Round Table relates to a donation received towards the purchase of a hoist. The expenditure relates to the depreciation charge on the asset purchased.

The Van Den Broek Fund relates to a donation given to be spent on staff and residents. No expenditure has yet been incurred on this fund as discussions are ongoing as to how best to utilise the funds.

## THE LODGE TRUST CIO

### NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2025

#### ANALYSIS OF NET ASSETS BETWEEN FUNDS (Continued)

The Susan Emery Memorial Sensory Garden Fund relates to donations received for a resident, who sadly passed away during the previous year. The funds are to be used to create a sensory garden within the home for the use of residents. There was no expenditure incurred during the year, but work has been completed on the garden post year end.

The Van Den Broek Staff Bonus Fund relates to a donation received to give staff at the Lodge a bonus at Christmas. This was fully expended during the year.

#### Other Funds:

The Revenue Housing Fund is a designated fund. Its income comes from fees and its expenditure is the services provided such as staff, food, heat and light and maintenance of the buildings.

The Products Trading Fund is also a designated fund and this is the fund which is used to buy raw materials for Work and Educations Services and the Country Park activities (wood, craft items, plants, seeds, café supplies etc...) Income comes from the sale of products, cabin hire, caravan pitches and café food sales.

The Capital Projects Fund is a designated fund which is for the purposes of funding development activities of The Trust. Income comes from donations and interest on bank deposit holdings.

The PIP Fund is restricted fund used to support residents by purchasing and running vehicles for the benefit of residents and funding access to public transport for them.

The Social Fund is also a restricted fund for the benefit of all residents.

#### 14 RELATED PARTY TRANSACTIONS

Trustee Dr E J Hodges has a close relative as a resident at The Lodge Trust. Their residency is on a normal commercial basis along the same lines as all other residents. The fees receivable from the local authority for their residency for the year were £90,542 (2024: £73,684). As at 31 March 2025 £6,493 (2024: £nil) was outstanding and owed by the local authority.

During the year, donations without conditions totalling £4,070 (2024: £3,970) were received from trustees.

**THE LODGE TRUST CIO**

**NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2025**

**15 LEASING COMMITMENTS**

The Lodge Trust at 31 March 2025 has total lease commitments as follows:

	<u>2025</u>	<u>2024</u>
Expiring within one year	6,958	7,700
Expiring within two to five years	-	11,112
	£6,958	£18,812
	£6,958	£18,812

**16 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<u>2025</u>	<u>2024</u>
Net movement in funds	(213,967)	(19,215)
Add back: Depreciation charge	111,886	112,043
Add/(Deduct): loss (profit) on disposal of assets	-	65
Deduct: Interest shown in investing activities	(26,374)	(19,031)
Decrease/(Increase)/ in stock	1,738	(1,128)
(Increase)/Decrease in debtors	(20,400)	46,581
Increase/(Decrease) in creditors	7,568	(47,337)
	£(139,549)	£71,978
	£(139,549)	£71,978

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2025

17 CASH AND CASH EQUIVALENTS

The amounts disclosed on the Cash Flow Statement in respect of cash and cash equivalents are in respect of these Balance Sheet amounts:

Year ended 31 March 2025	<u>2025</u>	<u>2024</u>
Cash & cash equivalents	£1,083,643	£1,297,865
Year ended 31 March 2024	<u>2024</u>	<u>2023</u>
Cash & cash equivalents	£1,297,865	£1,272,712

18 ANALYSIS OF CHANGES IN NET FUNDS

	At <u>01/04/24</u> £	<u>Cashflow</u> £	At <u>31/03/25</u> £
Net Cash			
Cash at bank and in hand	1,297,865	(214,222)	1,083,643
Debt	-	-	-
Total	<u>£1,297,865</u>	<u>£(214,222)</u>	<u>£1,083,643</u>

**THE LODGE TRUST CIO**

England & Wales - Charity number 1161735

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# Accounts

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**THE LODGE TRUST CIO  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2024**

**REGISTERED CHARITY NUMBER: 1161735**

**THE LODGE TRUST CIO**

**CONTENTS**

	<u>Page No</u>
Report of the Trustees	1 – 17
Independent Auditors Report	18 – 21
Statement of Financial Activities	22
Balance Sheet	23
Statement of Cash Flows	24
Notes to the Accounts	25 – 42

# **THE LODGE TRUST CIO**

## **REPORT OF THE TRUSTEES**

The Trustees of the Lodge Trust CIO are pleased to present their report together with the financial statements for the year ended 31 March 2024.

### **OBJECTIVES AND OVERVIEW**

The Lodge Trust CIO (TLT) has continued through the past year to implement its charitable objectives. It has maintained and developed the services for the benefit of the residents.

The Constitution dated 19 May 2015 states that the objects of the Trust are to provide a home, educational and work opportunities, based on orthodox Protestant Christian values for the benefit of people with learning disabilities, who have expressed the desire to be supported in a provision which promotes their spiritual, material and mental welfare, and is tailored to their individual needs, and which promotes independent living and life skills development.

The Trust is situated on a twenty-acre site within the village of Market Overton in Rutland. We provide a residential home, meaningful work opportunities and leisure activities for up to 30 people with learning disabilities. Additionally, we provide opportunities on weekdays for up to 15 people with learning disabilities who live locally and access our services.

Accommodation is split between six well equipped residences all having their own style and character. Each has their own individual gardens as well as a large area of communal gardens. We also have a number of communal leisure and meeting spaces. Half of the site has been developed into a Country Park. This has a café, a place to walk, outdoor leisure equipment, a children's play area and a small holiday facility consisting of a registered caravan and motorhome site and two holiday lodges. Our Creative Enterprise Department (CE) provides our residents with meaningful work activities including horticulture, catering (In the Lodge Country Café), woodwork, crafts, and enterprise. The Social and Therapeutic department addresses the increasing need that our residents have for leisure and therapeutic activities and there are regular organised outings for swimming, horse riding, bowling and snooker. Other services like fitness through dance, hair and chiropody services and Pet Therapy come to us. In addition, shopping trips and visits to garden centres, libraries and cafes happen regularly.

We are regulated and inspected by the Care Quality Commission (CQC).

### **PUBLIC BENEFIT**

The Trustees confirm that they meet the Charity Commission guidance on public benefit (PB1-3), Charities Act 2011 through the Charity's aims and objectives and in planning future activities in the provision of specialised care for adults with learning disabilities.

The purposes of The Lodge Trust CIO comply directly with the following of the Charities Act's descriptions of "charitable purpose" which are accepted as in themselves 'public benefits'.

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

**PUBLIC BENEFIT (continued)**

- a) **The advancement of education** – to teach new skills and develop existing skills among our Service Users, treating each person individually and seeking to enhance their abilities in innovative and fresh ways.
- b) **The advancement of religion** – staff and volunteers share, teach and model orthodox protestant Christian values. Realistic and meaningful work increases self-worth/ self-esteem as well as giving purpose and a sense of belonging to Service Users. Society benefits from our Christian ethos and philosophy to “love one another as God has loved us”.

The Lodge Trust exists to serve the Lord Jesus Christ through transforming the lives of people with learning disabilities and impacting communities through professional support, voluntary services and resources that express the practical love of Jesus Christ. Its current activities and development plans pass the test of whether society would be the poorer for its absence.

In common with many other social care providers, The Lodge Trust delivers a Government-directed and funded public service for the benefit of those who qualify for statutory funding. The nature of The Lodge Trust as a Christian service provider (and enabler) means that The Lodge Trust also offers Christian spiritual support and encouragement to those who choose to be supported in such a way.

The Lodge Trust continues to invest in the facilities known as the Lodge Country Park. This is open to the public and provides significant benefit to the local community free of charge.

The Lodge Trust CIO employs 64 staff (some of whom are part-time). This makes us a significant employer in Rutland and that brings a benefit to the local economy.

**ACHIEVEMENTS AND PERFORMANCE**

During the first half of the year we focussed on recruitment and applied successfully for a Home Office Sponsorship Licence. We employed several people who wished to move from their current UK sponsor. In a tight labour market, our staff turnover, which is lower than the sector average, added to the ongoing recruitment challenges. The rural location and costs of getting to work produce further headwinds to recruitment. We have responded by tracking the real living wage foundation rates and this year were able to exceed them.

We have continued to develop the Christian ethos. The monthly ‘Lodge Service’ and weekday resident morning devotions have been developed with time and materials. A regular weekly evening bible study has a core of 12 members with others coming as they are able. Residents join local churches on a Sunday as they choose, although having sufficient drivers to take residents to their choice of local churches continues to be a challenge now we have less volunteers following the pandemic. Pastoral Staff continue to pray and read the Bible with our residents as they request during the week. We were not able to attend any national Christian conferences this year because of staffing pressures.

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

**ACHIEVEMENTS AND PERFORMANCE (continued)**

**The Lodge Country Park, Café, Leisure facilities and Market Overton Play Area (MOPA).**

The Café has reopened five days per week, having previously only been opened part time due to staffing shortages. Trade has been slow to pick up and is remaining too low for long term viability. We continue to subsidise this but are constantly reviewing the benefit v's costs balance. It continues to serve as a valuable resource for preparing the resident lunches and it provides many of our residents with beneficial experience in catering.

The children's play area has been well used. This is owned by Market Overton Play Area (MOPA – Registration No: 1176295) and the Lodge Trust allows them to site this on our Country Park in return for a peppercorn rent.

Our leisure and tourism facilities, consisting of the Camping and Motorhome Club (CL) and Camping and Caravanning club (CS) sites and two self-catering two holiday lodges, have been well used but utilisation still remains lower than pre-pandemic levels.

External events such as sale days, families' day and the annual Carol Service are running annually as normal. We continued to supply local village stores and garden centres with kindling for resale. Many customers enjoy using this product and appreciate the work our residents do in producing these from old pallets. We have also continued to supply plants for sale from our horticulture work and many other items for sale from our craft and enterprise projects. We also made and sold sets of Christmas cards and numbers of handmade Christmas Wreaths.

The Lodge Trust CIO's community-based work, educating churches and training volunteers to work with adults with learning disabilities, together with our capital programmes and operational services are part-funded by voluntary gift income. We now have fewer local volunteers but we continued to work with an organisation called 'Time for God', (TFG) who are an international volunteering charity. Placements were arranged for several European volunteers this year; however we won't be continuing this partnership beyond the current cohort. We acknowledge the work we do is challenging and there are limitations in the personal care work the TFG volunteers are able to undertake. The additional burdens on our staff to provide good quality supervision for the volunteers, and the utilisation of our limited onsite staff accommodation by visa sponsorship employees, have sadly made these placements unviable at present.

We continue to be involved in the Rutland Learning Disability and Autism Partnership board. Following one meeting where world events were discussed, the residents attending expressed an interest in learning more about the world. One of our Trustees approached the Leicestershire Adult Learning service who then provided someone to come and run a course on countries of the world. This was well received and very well attended by our residents. It combined many practical activities including national dishes, famous landmarks etc. all of which contributed to an excellent display made by the residents in the hall.

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

**ACHIEVEMENTS AND PERFORMANCE (continued)**

We see that these services, and the ministry offered through them, has a transforming effect not only in the lives of the people with learning disabilities who are directly supported, but also within their families as well as local and international communities. It is our experience that there is still a high demand for 'intentional community'; The community and atmosphere created here is often commented on positively by residents, family members, volunteers and other visiting professionals. This is further evidenced by the number of enquiries from families seeking a place for their loved ones.

**Families regularly speak of our specific benefit to their relative:**

"Please pass on our thanks to everybody for the high standard of practical and emotional care that they give to S"

"I have just arrived home, after having attended what has been one of, or possibly the best review of J ever. After discussing J's life in the Cottage, I came home thanking God for the good life, and the loving care they receive at TLT. So, a very big thank you to M and P, and of course all the staff who work in the Cottage"

"We very much appreciated the recent copy of Pathway News! We particularly enjoyed all the photos, and reading about all the activities enjoyed by the residents. Keep up the good work!"

"Can't tell how much it means to us. We don't hear about any of this from R. and are so excited to see the depth of enrichment these activities bring to the residents' lives. About to photocopy and make a memory book for R to talk to us about and remember which is so helped by these photos.

"Maybe it could become an annual 'year book that can help residents record their lives and have memories and help those with dementia? Thanks, from a " not usually this excited" mum"

'Our family are so happy with the way R is being cared for and what a relief it is to see her so settled'

**Other professionals also comment:**

LLR NHS Partnership From several health professionals working with TLT during end of life care for a resident "doing everything you can" "receiving excellent care" "keep doing what you're doing" Lodge is a "lovely place" "really nice atmosphere" "I love it here"

MND Salt Nurse "Really impressed how organised you are here, don't often see that"

PH (Social Worker) "I wanted to share that I was a little bit blown away by the lodge trust. The site, the grounds, the activities are all incredible. Such a diverse range of activities, occupations and ways of engaging with residents is really great to see. Each client that I saw or spoke to seemed happy and very much at home. R seemed happy and at ease in the environment and with staff. Each staff member that I saw with other clients, or with R, or the way they spoke with me was very warm, friendly and professional. I have no concerns about the placement, or R's happiness etc and if anything, I am sure many clients would love to live at the Lodge Trust.

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

**ACHIEVEMENTS AND PERFORMANCE (continued)**

**Here are some views expressed by residents who live at The Lodge Trust:**

We have had lots of activities and visits out. Bowling has been very good  
We have had a Lodge service and that was good.  
We have been to the bank to get some money.

“looking forward to holiday in Blackpool. Bowling going well”

“Coffee morning today. Fitness tomorrow. Like to go to dancing”

“Gardens and walking group with M at Rutland Water. Walked 8 miles”

“Breakfast at church on Sunday. Working with P in the gardens planting potatoes”

“Going to Switzerland on Friday on holiday. Going to beach, zoo and see the trains”

“Went home to see my family. Made 3 Christmas Cakes”

**Other comments**

“Feedback regarding automatic car ‘Thank you’, ‘you’ve listened to staff’, ‘said you’d try get an automatic car’, ‘I can now take residents out in the car’

“Excellent – as always. Cabins are always immaculate. As previous caravaners who came for a number of years we always enjoyed our visits and the lovely staff. The Lodge Trust is a real credit to you.”

“I just wanted to share with you some of the positive feedback I've had via the cafe. We've had lots of positive comments about the products we have for sale and the fact that we use home grown produce as much as possible and that the residents are all part of this too. And lots of lovely comments about our grounds and country park.”

**Support for people to live their lives safely and well**

Residents continue to have good outcomes in their lives. All the annual reviews have been positive, with good feedback from the residents, social workers and families about the enjoyable, fulfilled and active lifestyles they lead. We ended the year with 30 residents. We have a process in place to assess and prepare potential new residents and their families should a place become available. We provide different levels of staff support and the team works closely with our residents and day service users to tailor the support given to their individual needs. This is a growing and exciting process as the people develop their independence and self-esteem.

As well as the wide range of on-site activities, we also organise many outside leisure activities. The walking group, snooker, bowling, horse riding, swimming and visits out for lunch and evening meals are all happening regularly.

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

**ACHIEVEMENTS AND PERFORMANCE (continued)**

**REGULATED ACTIVITIES**

The ever-changing support needs of our residents means we invest in hoists, lifts and other aids, including all the required moving and handling training to ensure our staff can meet the extra care needs in a dignified way for our residents whilst minimising the risk of injury to both residents and staff. We invest significantly in Health and Safety and have invested in training to upskill our senior team in qualifications such as IOSH Managing Safely.

As required we employ specialist inspection and assessment services such as Fire Safety, Legionella, Asbestos, Oil and Electrical services. We record and track our responsibilities to service and maintain the many systems we operate on our Care Management System (CMS) led and administered by our Site Management team.

The Lodge Trust sees the training and development of all its staff as integral to all it does. It achieves this by offering and funding an extensive package of training delivered in house in person as well as online using a Skills for Care (SFC) endorsed digital training provider. The Lodge Trust continues to meet the national changes in Health and Social Care training, offering the Diplomas in Health and Social Care, the Care Certificate and ensuring that we continue to meet the Care Standards' outcomes. We use a mix of experienced internal and external assessors to ensure the quality of our diploma training remains high.

The Lodge Trust is registered with the Care Quality Commission (CQC) to provide accommodation for persons who require personal care. As illustrated already, our home is not the typical residential home. We are situated on a very large rural site with six separate homes for our residents. In addition, we have well equipped workshops, extensive gardens and catering and hospitality services which greatly add to the breadth of the experiences we provide for our residents.

After a gap of more than 6 years the charity was inspected in by the Care Quality Commission on the 24<sup>th</sup> October 2023 and found our service to 'Require Improvement'. This was disappointing. The Lodge was described as unique and complex. The action points centred around better auditing processes, increased detail in care plans and increased reporting of safeguarding incidents. It was acknowledged incidents were all being reported to the Rutland County Council safeguarding team, but there was inter agency confusion regarding the thresholds which would in addition also trigger a report to the CQC. In addition, staff training was not fully up to date. We put together an action plan and invited an audit of our services by Fulcrum, a care consulting company. We have addressed all the issues raised in our action plan and employed a new training and development lead. Our insurance company considered the report and found nothing in it which would warrant them changing the terms of our insurance or uprating our risk profile.

The report in full is available on the CQC website and a link can also be found on our website. Following the inspection report we submitted an action plan and embarked on a programme of audit and improvement supported by external consultants. We await the re-inspection of the service to determine their impact.

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

**FUNDRAISING REPORT**

The Lodge Trust raises funds via a number of different streams:

- Individual giving: This is the largest part of our efforts in fundraising. We send out regular written communications to people who have asked to receive these, by post and email. We also use social media and our website to run online campaigns. We don't telephone people or undertake door to door collections to raise funds.
- Events such as sale days: Normally in May and November.
- Grants and trust funds: We regularly apply to grant giving bodies and trust funds when we have a specific capital funding need. We use our online database to keep a track of who we have applied to and when and what follow up is needed in order to adhere to the rules of the funding bodies and give feedback requests.
- Legacies: There is a legacy information pack on the website available to download or request to be posted. This gives information on how to leave us gifts in their will.

The amount of donations and legacies received during the year is detailed in the Statement of Financial Activities.

Although the Lodge Trust is not registered with the Fundraising Regulator, we operate our fundraising in a responsible manner and all fundraising activity is carried out with the same ethos and professionalism with which we approach our other activities. The Trust carries out its own fundraising and does not currently engage any external third parties on its behalf.

There have been no complaints received during the year regarding our fundraising activities.

The protection of vulnerable people is a fundamental tenant of the Trust, given its primary activity involves the care of vulnerable people. All fundraising activities and events are overseen by the HR and Administration Services Manager.

**FINANCIAL REVIEW**

Total income has shown an increase in 2023-24 of £203,768 to £2,203,576. Residential fees continue to be our principal source of funding and these rose by £149,887 in the period. CE fees remain at reduced levels because of the loss of income from day service users and the impacts of the closure of the Café and Country Park.

The level of Residential fees received from Local Authorities has increased due to annual reviews, changing needs, cost of living increases as well as management efforts to ensure a fair cost of care is received for each resident. We recognise the difficulties being experienced by the Authorities, but the needs of Service Users must still be fully met. The requirements of the Care Act 2014 are also more demanding. We continue to ensure our funding keeps pace with the quality of the services we provide.

As mentioned, we have again benefited from the support of both local and international volunteers. It is estimated that the net value to the organisation of the various volunteers is approximately £20,000 and

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

**FINANCIAL REVIEW (continued)**

the Trust is very grateful for the work they have done throughout the year. This figure has not been included in the Accounts.

During the year, donations of over £69,000 have been received and we are grateful for all gifts however large or small, and the generosity shown towards us. The donations include some restricted donations.

Expenditure has increased by £178,000 to £2,225,791 for the year. Salaries have increased during the year, with the largest one being care staff salaries. Recruitment and retention issues and inflation have had an impact. Housing and care costs have also increased as improvements have been made and response to increased IPC requirements. Administration has increased as we have reduced the administrative burden on our care staff and improved our processes.

With depreciation the accounts show a loss of £19,215.

**Investment powers and policy**

Investments have been maintained in view of the capital and reserve holdings. These have provided a small return during the year and yet still permit good access to the funds within appropriate timescales. Following the recent CQC inspection where it was stated that our service was 'significantly larger than good practice guidance suggests', the Trustees acknowledge that this approach by the CQC means the Trust will be unable to establish a second site that fulfils their original vision.

**Salaries**

The annual review of salaries is conducted by the full board of Trustees. The remuneration of the CEO was agreed separately and in the absence of the CEO. Pay and remuneration benchmarks against a database (NMDS-SC), which is the leading source of information on the adult social care workforce throughout England, are taken into consideration along with local conditions affecting recruitment and retention.

**Reserves policy**

The Financial Reserves Policy is reviewed annually at the AGM. The Trustees consider that the level of reserves is adequate to meet the needs of the organisation for the continual operation of the Trust.

- The Trustees regularly review the finances and budget, together with the cash flow of the Trust as part of the effective stewardship of the Trust. The available funds after deducting all liabilities at 31 March 2024 excluding fixed assets of £3,038,998, is £1,268,822
- Cash reserves are needed to fund the current working capital requirements of the Trust, including unforeseen funding or other difficulties.
- The Trustees are committed to maintaining the accommodation and site to a high standard

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

#### FINANCIAL REVIEW (continued)

The investment policy is for the investments to generate an annual income which can be used for the capital improvements of the charity. The trustees seek, as far as is practicable, to ensure that the maximum exposure to any one Bank or FCA regulated financial institution (like a Building Society) does not exceed the FCA protected limit of £85,000. At 31 March 2023, one savings bank account had funds exceeding this amount and thus potentially exposed. Additionally, funds held with CAF Bank Ltd were high at 31 March 2023. Our current investment policy includes a combination of both short, and longer-term high yield (relatively speaking) cash deposits. Trustees actively seek to protect and diversify our reserves in accordance with our policy.

We aim to:

1. Match the risk and maturity of the investments with the requirement for funds.
2. Invest in liquid assets so that they can be converted into cash quickly.
3. Invest in a way that does not conflict with the charity's aims and objectives and which is prudently of minimum risk.

The Lodge Trust CIO banks with CAF Bank Ltd. which is owned and operated by a charity; it is the bank for charities, dedicated to serving the sector and providing banking services. CAF Bank provides simple and straightforward day-to-day banking, with the high ethical values and fairness you would expect from a bank owned by a charity.

#### Funds held as custodian trustee on behalf of others

The Trust receives benefits from the DWP or local authorities on behalf of many of the residents. This is deposited into a separate bank account. This income partly funds their residential fees and their personal allowances; the latter is paid directly into residents' own bank accounts at the end of the month. At the year-end there was no balance due to residents from this account.

#### RISK MANAGEMENT

The Trustees have a risk management strategy which comprises:

- A review of risks at each Management Committee and Trustees' meeting.
- The establishment of systems and procedures to mitigate those risks identified and recorded in the risk register.
- The implementation of control measures designed to minimise any potential impact on the charity should those risks materialise.
- Development of a costing model to enable us to negotiate with confidence with local authorities
- Reduction of overheads where possible in a higher inflation environment.

#### Principal risks and uncertainties

Policies and Procedures encompass all areas of the services we provide and are regularly updated. Quality assurance is provided monthly through an internal Quality Committee meeting attended by senior

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

#### RISK MANAGEMENT (continued)

managers which reports to the Management Committee monthly. Training is given at every level in the Trust. Regular supervision is delivered and action plans monitored.

The principal risks are identified as:

1. Abuse, Regulatory or Other Statutory failings
  - a. Service Users are vulnerable adults and our reputation is critical to maintaining our status as a trusted care provider. The risk of damage to our reputation through abuse, regulatory and other failings associated with the delivery of our services is managed through a robust approach of
    - i. Policy Driven Standards,
    - ii. Training,
    - iii. Manager Supervision and
    - iv. Quality performance indicators linked to the Assurance mechanisms above
    - v. Professional advice received from HR, Accountancy, Legal, GDPR and other Consultancy based practitioners.
2. Financial Fraud

The Trustees take steps to ensure there are effective systems of control over the operations and finances of the charity that are appropriate to the scale and complexity of the activities. These controls include those to safeguard vulnerable people; financial and operational delegations and further controls to prevent and detect fraud and ensure the security of assets and the integrity of the services we provide for our Service Users.
3. Underfunding by Local Authorities
  - a. In common with other providers of services funded by the public sector, The Lodge Trust CIO's operating margins (the difference between the income from and cost of delivering services) continues to be under pressure from limited income growth and increasing costs. The changing needs of people with learning disabilities due to illness and ageing also result in additional costs being incurred. Failure to maintain or improve these margins will limit the amount of unrestricted funds available to invest in the future development of our services and their delivery.

Actions taken to mitigate this risk include:

    - i. On-going negotiations with local authorities and CCG's to maintain revenue income
    - ii. Early identification of changing individual needs and close liaison with local agencies leading to prompt recognition of increased funding requirements.
4. Insufficient Staffing.
  - a. Sufficient staff to meet the needs of our residents is a challenging due to a combination of pay, market conditions and the rural location of Market Overton.

Actions taken to mitigate this risk.

    - i. Significant work has been done this year to increase pay and conditions to improve recruitment and retention.

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

**RISK MANAGEMENT (continued)**

- ii. We have undertaken a review of our advertising and recruitment practices in order to maximise the effectiveness of our recruitment process.
  - iii. We have successfully registered with the Home Office to sponsor overseas workers, giving us access to a wider recruitment market.
- 5. Medication Errors
  - a. Risk to life, Harm to residents. These risks are mitigated with Medication Training, an eMAR electronic medication system, a BESS scoring system to monitor the severity of any errors triggering supervision meetings, retraining or removal from medication givers.
- 6. Major Incident (Storm, Fire, Flood)
  - a. Risk to Life, Buildings damaged or unusable. These risks are mitigated with staff training, test evacuations, PEEP's (Personal Evacuation Plans), Emergency facilities management plans (EMFAC), Technology (Alarms, Fire suppression systems, and Medicare on-call and alarm systems), Inspections and regular maintenance of systems and buildings. Recommended Insurance is in place via a specialist broker.
- 7. Cyber Attack.
  - a. Risk of data loss, Risk of Data breach, Business disruption, Reputational damage, financial penalty. These risks are mitigated with third party support, providing industry standard solutions to data security, data backup, virus and ransomware detection and prevention. All external services protected with two factor authentication (2FA). Cyber Insurance is in place.
- 8. Disease Outbreak (Pandemic, Epidemic, Virus, Legionnaires)
  - a. Risk to life, Harm to Residents, Staff, and Visitors. Lack of Staff. These risks are mitigated with a Staff Training, Infection Prevention Control measures, Vaccination, Regular testing and sampling and Contingency Planning.
  - b. The risks associated with COVID-19 amongst residents and staff has further reduced.
  - c. The challenges of maintaining safe staffing levels due to staff illness continues to present a significant risk. This has been mitigated with robust contingency planning.

**LITIGATION**

It is noted by the Trustees that, in this year, a claim has been brought against the CIO by a former member of staff. The Trustees are contesting this claim, The Trustees have sought professional HR and Legal advice throughout this process and are following such advice. The costs of this advice and litigation are reflected in the budget. The Trustees have also informed our Insurers.

**PLANS FOR THE FUTURE**

We are passionate about helping society at large see that people with learning disabilities can choose to have a faith and choose to be supported in developing that faith in an intentional community.

## **THE LODGE TRUST CIO**

### **REPORT OF THE TRUSTEES**

#### **PLANS FOR THE FUTURE (continued)**

Furthermore, local communities and churches can be equipped to help and support people with learning disabilities to the enrichment of all. Recent trends in adult social care (including those with learning disabilities) have focused more on inclusion in the wider community based on the premise that people prefer to live in their own homes. Local authorities (the commissioners) claim there are financial benefits for adopting this approach and we would acknowledge that, while this is true for some people, it is wrong to assume that this is the best approach for everyone with a learning disability. We see a continued need for vibrant residential communities that offer excellent person-centred care as viable alternatives to supported living for some people with learning disabilities, who choose to live this way. We believe this choice ought to be available and not restricted on the basis of ideology or financial cost.

God has made us capable of relating with others and people tell us they feel isolated for much of their time in the wider community. Jesus said the second greatest command is to love our neighbour as much as we love ourselves. One of the great advantages of living together with others is the sense of belonging, helping each other, and making a difference together. People like to be together as well as to have their own space.

The Bible reminds us, "As one piece of iron sharpens another, so friends keep each other sharp." Our community offers companionship and support. In addition, Christian support offers safety. If a resident is anxious about anything there are always people to talk and pray with. We guide them in good paths and are constantly on guard to protect them from danger and abuse. We believe our residents are safer with many staff sharing their lives in a community where Christ is central and behaviour seeks to bring praise to God. We have a clear Christian Ethos policy and all staff agree to support this whether or not they would describe themselves as having a Christian faith.

The demand for places at our Rutland site exceeds the provision currently available. These families come from all parts of the UK, seeking Christian support for their relatives. We operate an assessment and consultation process to ensure should a place becomes available we are able to fill it positively with the minimum of delay.

We believe that the service we have to offer is unique from any other service of its kind. Not only do we offer a Christian community and support to adults who choose to live with us and use our service, but we also offer support to local churches, employers and families of the adults using our service.

#### **GOVERNANCE, ORGANISATION AND PARTNERSHIPS**

##### **Governance**

- **Legal Status**

The Lodge Trust is a Charitable Incorporated Organisation (CIO), governed by a Constitution dated 19 May 2015. It is registered as a charity with the Charity Commission of England and Wales, Registered Charity number 1161735

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

**GOVERNANCE, ORGANISATION AND PARTNERSHIPS (continued)**

- **The Annual General Meeting (AGM)**  
The AGM is held in July. The Chair and Vice Chair of the Trustees, the Management Committee representatives and the Finance and Budget Committee representatives are all appointed at the AGM. The Trustees are asked to sign their adherence to the Basis of Faith, the Objects of the Charity and indicate their fitness to continue to serve as a Trustee.
- **Meeting of the Trustees**  
The Trustees meet quarterly in January, April, July and October and as and when any need for additional meetings arise. The Trustees are regularly consulted as a body by the CEO as and when issues arise outside of the scheduled meetings. This is usually done by email so that a record is kept.
- **New Trustee induction and training**  
New Trustees are appointed on the basis that they not only adhere to the Basis of Faith and the Objects of the charity, but that they have an expertise and level of experience which is appropriate to the current and developing needs of the organisation. They are given copies of the Trust Deed and the relevant Charity Commission literature to ensure that they are aware of their duties and responsibilities as Trustees. They are given an induction day within the organisation to see how the organisation functions. They are invited to attend external training courses as required.
- **The Management Committee**  
Is appointed by the Trustees to meet ten times each year to oversee the operational management of the organisation. This committee includes two Trustees, the CEO, Registered Manager, an external independent member and a resident representative, who gives a report from the resident's committee which is called 'Our Voice'. During their monthly meeting the Management Committee would normally visit one of the houses to talk with the residents and the staff on duty and report back on their findings.
- **The Budget Committee**  
Is appointed to set the annual Budget for the consideration of the full Trustee Board. This committee consists of two Trustees, the CEO, Finance Manager and Residential Manager.
- **Working groups**  
Are set up as appropriate by the Trustees to address and advise on specific issues, such as details of future developments, investments etc.

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

**GOVERNANCE, ORGANISATION AND PARTNERSHIPS (continued)**

**Organisation**

- The Chief Executive Officer (CEO), Ramsey Pigott BSc PGCE, is appointed by the Trustees to facilitate effective operations and is responsible to them for the day-to-day operations of the charity. He is registered as the CQC 'Nominated Individual'. The Chief Executive has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and care standards. Extensive reporting is supplied to the Trustees by the CEO and Senior Management Team (SMT), including monthly Quality Meeting, Health & Safety Meeting minutes, Head of Service reports and monthly Management Accounts.
- The CQC Registered Manager, Josiah Knight BSc Hons (Medicine) NVQ5 – Leadership for Health and Social Care Registered Manager No. (CON1-11730566978), manages the regulated activities of the Lodge Trust CIO, solely at the location stated below, of accommodation for persons who require personal care.

**Partnerships**

- We are members of the Evangelical Alliance. The Evangelical Alliance is made up of hundreds of organisations, thousands of churches and tens of thousands of individuals. It is the oldest and largest evangelical unity movement in the UK.
- We have a wide support base of local churches, individual supporters and families of our residents. We are very grateful to all who have prayed faithfully for us and supported us financially and in other practical ways. Financial gifts made to the charity go towards capital cost expenditure and not towards the administration or operation costs. We are known in many churches through our volunteers, supporters and the wide circulation of our news and prayer letters. Our residents regularly attend local churches for Sunday services and other events, and some are members of these churches.
- We are members of the Association for Real Change (ARC), a national umbrella organisation for learning disability services.
- We are members of The Rutland Learning Disability Partnership Board (LDPB).
- Market Overton Parish Council (MOPC)  
We have appreciated the positive support of MOPC over many years. The local community have been very supportive of us and we are grateful to be part of such a community.
- Market Overton Play Association (MOPA)  
We are grateful for the partnership we have with MOPA

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

**GOVERNANCE, ORGANISATION AND PARTNERSHIPS (Continued)**

Now in the 40th year of operation, we give praise to God for His goodness to us as an organisation in enabling us to provide Christian homes for those who have chosen to be supported in this way. We give thanks to God for His unfailing love, His guidance and His daily provision for all our needs. We readily acknowledge that without the commitment of our staff and volunteers, such service delivery would not be possible, and we wish to express our sincere appreciation for their dedication to the work. We acknowledge the partnership and goodwill of so many other stakeholders and thank them for their help and support during the year.

**Related parties**

The charity has working relationships with a number of local authorities for the provision of care for people with learning disabilities. The Chief Executive has delegated powers to agree contracts on behalf of the organisation.

As a Registered Home under the Care Act 2014, the charity has to meet the requirements of the Act and is regulated by the Care Quality Commission (CQC).

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Charity number:</b>	1161735
<b>Principal office:</b>	The Lodge Trust CIO, Main Street, Market Overton, Rutland LE15 7PL
<b>Accountants:</b>	Barnett & Turner Accountants Ltd. Cromwell House, 68 West Gate, Mansfield, Nottinghamshire NG18 1RR
<b>Auditors:</b>	Barnett & Turner Accountants Ltd. Cromwell House, 68 West Gate, Mansfield, Nottinghamshire NG18 1RR
<b>Bankers:</b>	CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

**Directors and Trustees:**

The Trustees during the year were:

Mr D. J. Kindred (Chair)  
Dr D. C. Mann (Vice Chair)  
Mr D. Donegani  
Miss E. Harrison  
Dr E. J. Hodges  
Mrs S. Matthews  
Mrs J. Gibb

Chief Executive: R. J. Pigott

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees 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).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements the Trustees are required to:

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principles in the Charities SORP (FRS102)
3. make judgements and estimates that are reasonable and prudent;
4. state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
5. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

By order of the Trustees



D J Kindred (Chairman)  
Trustees

25 January 2025

## THE LODGE TRUST CIO

### INDEPENDENT AUDITORS' REPORT - TO THE TRUSTEES OF THE LODGE TRUST CIO

#### Opinion

We have audited the financial statements of The Lodge Trust CIO for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024, and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based upon the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the CIO to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information, and except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## THE LODGE TRUST CIO

### INDEPENDENT AUDITORS' REPORT - TO THE TRUSTEES OF THE LODGE TRUST CIO

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you, if in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records has not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibility statement, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

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

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

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with section 154 of the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but it is not a guarantee that an audit conducted with ISA's (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## THE LODGE TRUST CIO

### INDEPENDENT AUDITORS' REPORT - TO THE TRUSTEES OF THE LODGE TRUST CIO

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

As part of our planning process:

- We enquired of management the systems and controls the charity has in place, the areas of the financial statements that are mostly susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The charity did not inform us of any known, suspected or actual fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the charity. We determined that the following were most relevant: FRS 102 and the Charities Act 2011.
- We considered the incentives and opportunities that exist in the charity, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the charity, together with the discussions held with the charity at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Obtaining third-party confirmation of material bank balances.
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as trustee board minutes, correspondence with solicitors, for discussions of irregularities including fraud.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of the irregularities and fraud rests with those charged with governance of the entity.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

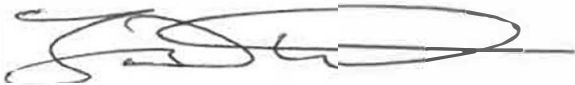
## THE LODGE TRUST CIO

### INDEPENDENT AUDITORS' REPORT - TO THE TRUSTEES OF THE LODGE TRUST CIO

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

#### Use of our Report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathan Wilson FCA CTA (Senior Statutory Auditor)

For and on behalf of

**Barnett & Turner Accountants Ltd**

Statutory Auditor

Chartered Accountants

Cromwell House

68 West Gate

Mansfield

Nottinghamshire

NG18 1RR

Date 29/1/25

**THE LODGE TRUST CIO - STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

	<u>Note</u>	<u>2024</u> Revenue Housing Unrestricted Fund	<u>2024</u> Products Trading Unrestricted Fund	<u>2024</u> Capital Projects Unrestricted Fund	<u>2024</u> Capital Products Restricted Fund	<u>2024</u> PIP Restricted Fund	<u>2024</u> Social Fund Restricted Fund	<u>2024</u> TOTAL	<u>2023</u> TOTAL
<b>INCOME:</b>									
Donations and legacies	5	-	-	45,540	22,805	-	1,210	69,555	48,328
<b>Income from charitable activities:</b>									
Residential and day service fees	6	2,012,078	-	-	-	-	-	2,012,078	1,862,191
Mobility allowances	6	-	-	-	-	34,387	-	34,387	37,782
Staff accommodation fees	6	20,980	-	-	-	-	-	20,980	7,916
<b>Income from other trading activities</b>									
Trading income	7	-	49,486	-	-	-	-	49,486	36,436
Events	7	-	1,059	-	-	-	-	1,059	47
<b>Investment income</b>	8	66	-	18,965	-	-	-	19,031	10,108
<b>TOTAL INCOME</b>		<u>2,033,124</u>	<u>50,545</u>	<u>64,505</u>	<u>22,805</u>	<u>34,387</u>	<u>1,2100 10</u>	<u>£2,206,576</u>	<u>£2,002,808</u>
<b>EXPENDITURE:</b>									
<b>Cost of raising funds</b>	9	1,044	-	-	-	-	-	1,044	2,702
<b>Expenditure on charitable activities:</b>									
Care staff salaries	10	1,221,829	-	-	3,000	-	-	1,224,829	1,097,979
Administration and management salaries etc	10	216,901	-	-	-	-	-	216,901	188,613
Depreciation and profit/loss on sale of assets	10	-	-	98,468	1,727	11,913	-	112,108	98,912
Other housing and care costs	10	602,364	-	136	180	-	-	602,680	599,439
Trading costs	10	-	46,087	-	-	-	-	46,087	34,939
Other vehicle costs	10	-	-	-	-	20,746	-	20,746	23,117
Social fund purchases and outings	10	-	-	-	-	-	1,396	1,396	1,629
<b>TOTAL EXPENDITURE</b>		<u>2,042,138</u>	<u>46,087</u>	<u>98,604</u>	<u>4,907</u>	<u>32,659</u>	<u>1,396</u>	<u>£2,225,791</u>	<u>£2,047,330</u>
<b>NET INCOME</b>		<u>(9,014)</u>	<u>4,458</u>	<u>(34,099)</u>	<u>17,898</u>	<u>1,728</u>	<u>(186)</u>	<u>(19,215)</u>	<u>(44,522)</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>(9,014)</u>	<u>4,458</u>	<u>(34,099)</u>	<u>17,898</u>	<u>1,728</u>	<u>(186)</u>	<u>(19,215)</u>	<u>(44,522)</u>
<b>Reconciliation of funds:</b>									
Total funds brought forward		593,625	86,939	3,498,448	79,050	68,442	531	4,327,035	4,371,557
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>£584,611</u>	<u>£91,397</u>	<u>£3,464,349</u>	<u>£96,948</u>	<u>£70,170</u>	<u>£345</u>	<u>£4,307,820</u>	<u>£4,327,035</u>

THE LODGE TRUST CIO

BALANCE SHEET AS AT 31 MARCH 2024

	Notes	2024	2023
<b>FIXED ASSETS</b>			
Tangible assets	11	3,038,998	3,085,250
<b>CURRENT ASSETS</b>			
Stock		12,291	11,163
Debtors and prepayments	12	56,598	103,179
Bank and cash balances		<u>1,297,865</u>	<u>1,272,712</u>
		1,366,754	1,387,054
<b>LIABILITIES:</b>			
Creditors: Amounts falling due within one year			
Accounts payable		36,418	43,754
Fees paid in advance		8,195	23,090
Amount due to HM Revenue & Customs		31,922	27,721
Other creditors		7,377	13,416
Accruals and deferred income		<u>14,020</u>	<u>37,288</u>
		97,932	145,269
NET CURRENT ASSETS		1,268,822	1,241,785
TOTAL ASSETS LESS CURRENT LIABILITIES		4,307,820	4,327,035
TOTAL NET ASSETS		£4,307,820	£4,327,035
<b>THE FUNDS OF THE CHARITY</b>			
<b>RESTRICTED FUNDS</b>			
PIP Fund	13	70,170	68,442
Social Fund	13	345	531
Capital Projects Fund	13	96,948	79,050
<b>UNRESTRICTED DESIGNATED FUNDS</b>			
Capital Projects Fund	13	3,464,349	3,498,448
Revenue Housing Fund	13	584,611	593,625
Products Trading Fund	13	91,397	86,939
		£4,307,820	£4,327,035

Approved by the Trustees on 25 January 2025 and signed on their behalf by:



D J Kindred (Chairman)  
Trustee

The notes on pages 22 to 40 form part of these accounts

**THE LODGE TRUST CIO**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	<u>Note</u>	<u>2024</u>	<u>2023</u>
<b>Net cash generated in operating activities</b>	16	71,978	101,986
		-----	-----
<b>Cash flows from investing activities:</b>			
Interest income		19,031	10,108
Purchase of tangible fixed assets		(66,197)	(103,891)
Proceeds on sale of tangible fixed assets		341	4,800
		-----	-----
<b>Net cash used in investing activities</b>		(46,825)	(88,983)
		-----	-----
<b>Net cash generated from operating and investing activities</b>		25,153	13,003
		-----	-----
<b>Net increase in cash and cash equivalents in the year</b>		25,153	13,003
Cash and cash equivalents brought forward		1,272,712	1,259,709
		-----	-----
<b>Cash and cash equivalents carried forward</b>		£1,297,865	£1,272,712
		=====	=====

## THE LODGE TRUST CIO

### NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2024

#### 1 ACCOUNTING POLICIES

##### a) Basis of preparation

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

The financial statements are prepared on a going concern basis under the historical cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to those accounts. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

The trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### b) Depreciation

Tangible fixed assets are initially recorded at cost.

Depreciation has been provided for at the following rates so as to write off the cost of tangible fixed assets over their estimated useful lives:

Main Buildings & Grounds	-	2% reducing balance on buildings (Land not depreciated)
Bungalow & Cottage	-	2% reducing balance
Meeting Hall	-	2% reducing balance
Workshop & Other Outbuildings		4% of cost
Garden House	-	2% reducing balance
Motor Vehicles	-	25% reducing balance
Equipment & Fittings	-	25% reducing balance
Country Park	-	10% reducing balance
Flats	-	2% reducing balance
The Stables	-	2% reducing balance

##### c) Products Stock

Finished and unfinished Products stock are valued at cost price.

##### d) Bank and Cash

Cash at the bank and in hand is held to meet short-term cash commitments as they fall due.

## THE LODGE TRUST CIO

### NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2024

e) Fund Accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

i) Capital Projects Fund

This fund is for the purpose of funding development activities of the Trust. Any donations which are made as a result of a fund raising appeal for a specific project or are gifted towards a specific project are included as restricted funds.

ii) Social Fund

This fund is for the purpose of the benefit of the residents. Any donations received that would benefit residents as a whole are included in this fund, with expenditure on the residents taken out each year.

iii) PIP Fund

This fund was previously known as the DLA Mobility Fund after the name of the Government allowance. That allowance was called the Disability Living Allowance (Mobility) but has changed its name to Personal Independence Payments. Since all correspondence and accounting records now reference PIP rather DLA, the fund has therefore changed its name in the financial statements to fall in line with this. Nothing else about the fund has changed except its name. Personal Independence Payments are benefits for people with disabilities. Residents or their representatives (where they lack capacity to decide under the Mental Capacity Act) are asked if they wish to agree to the payment of the lower rate mobility allowance to the Lodge Trust PIP (pooled funds) account. For those who do not wish to agree to this payment, they will be required to pay separately for journeys they make in the vehicles of the charity and other journeys and support in getting around. This policy is outlined in the Service User guide (Residents Handbook).

The PIP Fund will be used to fund the support of residents who contribute to it by:

- Purchasing and running vehicles for the benefits of residents
- Funding the accessing of the community using public transport
- Funding any additional support required in accessing the community

Designated funds are funds which have been set aside by the Trust for a particular purpose. The Trust has three designated funds:

i) Capital Projects Fund

This fund is for the purpose of funding development activities of the Trust. General donations to the charity are deemed to be unrestricted; however, the trustees may from time to time designate funds against specific projects.

ii) Revenue Housing Fund

This is the Revenue fund and its purpose is to provide services for people with learning disabilities. Its income is fees and its expenditure is the services provided such as staff, food, heat, light, etc and maintenance of the buildings.

## THE LODGE TRUST CIO

### NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2024

- iii) Products Trading Fund  
This is the fund which is used to buy raw materials for the Work and Education Services and the Country Park activities (wood, craft items, plants, seeds, café supplies etc). Income from the sale of products, cabin hire, caravan pitches and café food sales is paid into the same fund.
- f) Residential and Work & Education Service Fees  
These represent social security housing benefit payments and “top-up” payments from the appropriate local commissioner. Fees are accounted for when due for payment.
- g) Donations & Legacies  
Donations and legacies are accounted for in full when receivable.
- h) Income  
All income is recognised once the Trust has entitlement to the resources, it is probable the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.
- i) Expenditure  
Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Trust to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.
- j) VAT  
Resources expenditure is recognised in the period in which it is incurred and includes attributable VAT which, except for expenditure connected with the Country Park, cannot be recovered.
- k) Pensions  
Employees of the charity are entitled to join a defined contribution ‘money purchase’ scheme. The Trust’s contribution is restricted to the contributions disclosed in note 3. Contributions outstanding at the year end are included in trade creditors. The costs of the defined contribution scheme are included within expenditure on charitable activities.
- The money purchase plan is managed by Standard Life and is an Interactive Investor SIPP whereby the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan a pension fund which is then converted into a pension upon the employee’s normal retirement year age when eligible for a state pension. The Trust has no liability beyond making its contributions and paying across the deductions for the employee’s contributions. There were no contributions outstanding at the period-end.
- l) The trustees have given consideration to any judgements and uncertainties in these accounts and the only issue to note is that the Trust’s going concern is based on the continued support of Local Authorities to pay fees towards resident’s care and particularly the fact that their support does not keep pace with the increased cost of care needs. This is a risk identified by the Trustees and included in their risk management statement in the Trustees Report.

## THE LODGE TRUST CIO

### NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2024

#### 2 CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Critical accounting estimates and assumptions:

The Trust makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

##### Critical areas of judgement:

Determining the appropriate rate of depreciation of tangible fixed assets requires an estimate of the useful economic life and ultimate net realisable value. The useful economic life is determined to be the period during which each asset will be usable.

#### 3 STAFF REMUNERATION

	<u>2024</u>	<u>2023</u>
Care staff and administrative salaries	1,393,603	1,282,183
NI Contributions	116,625	110,554
Pension Contributions	58,459	55,329
	<hr/>	<hr/>
	£1,568,687	£1,448,066
	<hr/>	<hr/>
Average headcount of employees	64	61
	<hr/>	<hr/>
Average number of full-time equivalent employees	56	48
	<hr/>	<hr/>

No members of staff received remuneration in excess of £60,000 (2023: One).

The key management personnel comprise the trustees and the Chief Executive. The total employee benefits of the key personnel of the Trust were £52,540 (2023: £64,492).

#### 4 TRUSTEES REMUNERATION

No trustee received any remuneration for their services (2023: £nil).

David Kindred received travelling expenses of £470 during the year (2023: £731). No other trustees received any reimbursements.

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2024

5 DONATIONS AND LEGACIES

	2024 Capital Projects Unrestricted <u>Fund</u>	2024 Capital Projects Restricted <u>Fund</u>	2024 Social Fund Restricted <u>Fund</u>	2024 <u>Total</u>	2023 Capital Projects Unrestricted <u>Fund</u>	2023 Capital Projects Restricted <u>Fund</u>	2023 Social Fund Restricted <u>Fund</u>	2023 <u>Total</u>
Donations	45,540	22,805	1,210	69,555	41,143	6,255	930	48,328
	-----	-----	-----	-----	-----	-----	-----	-----
	£45,540	£22,805	£1,210	£69,555	£41,143	£6,255	£930	£48,328
	-----	-----	-----	-----	-----	-----	-----	-----

6 INCOME FROM CHARITABLE ACTIVITIES

	2024 Revenue Housing Unrestricted <u>Fund</u>	2024 PIP Restricted <u>Fund</u>	2024 <u>Total</u>	2023 Revenue Housing Unrestricted <u>Fund</u>	2023 PIP Restricted <u>Fund</u>	2023 <u>Total</u>
Residential & day services fees	2,012,078	-	2,012,078	1,862,191	-	1,862,191
Mobility allowances	-	34,387	34,387	-	37,782	37,782
Staff accommodation fees	20,980	-	20,980	7,916	-	7,916
	-----	-----	-----	-----	-----	-----
	£2,033,058	£34,387	£2,067,445	£1,870,107	£37,782	£1,907,889
	-----	-----	-----	-----	-----	-----

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2024

7 INCOME FROM OTHER TRADING ACTIVITIES

	2024 Products Trading Unrestricted <u>Fund</u>	2024 Capital Projects Unrestricted <u>Fund</u>	2024 <u>Total</u>	2023 Products Trading Unrestricted <u>Fund</u>	2023 Capital Projects Unrestricted <u>Fund</u>	2023 <u>Total</u>
Trading Income						
Café	13,177	-	13,177	711	-	711
Cabins	18,075	-	18,075	20,071	-	20,071
Caravans & camping	12,562	-	12,562	9,022	-	9,022
Vehicle checks	-	-	-	2,160	-	2,160
Ground income	1,250	-	1,250	1,292	-	1,292
Product sales	4,422	-	4,422	3,180	-	3,180
Events	1,059	-	1,059	47	-	47
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	£50,545	-	£50,545	£36,483	-	£36,483
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

8 INVESTMENT INCOME

	2024 Revenue Housing Unrestricted <u>Fund</u>	2024 Capital Projects Unrestricted <u>Fund</u>	2024 <u>Total</u>	2023 Revenue Housing Unrestricted <u>Fund</u>	2023 Capital Projects Unrestricted <u>Fund</u>	2023 <u>Total</u>
Interest receivable	66	18,965	19,031	-	10,108	10,108
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	£66	£18,965	£19,031	-	£10,108	£10,108
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2024

9 COST OF RAISING FUNDS

	2024 Revenue Housing Unrestricted <u>Fund</u>	2024 <u>Total</u>	2023 Revenue Housing Unrestricted <u>Fund</u>	2023 <u>Total</u>
Events	35	35	40	40
Publicity	1,009	1,009	2,662	2,662
	_____	_____	_____	_____
	£1,044	£1,044	£2,702	£2,702
	_____	_____	_____	_____

10 EXPENDITURE ON CHARITABLE ACITIVIES

CARE STAFF SALARIES

	2024 Revenue Housing Unrestricted <u>Fund</u>	2024 Capital Projects Restricted <u>Fund</u>	2024 <u>Total</u>	2023 Revenue Housing Unrestricted <u>Fund</u>	2023 Capital Projects Restricted <u>Fund</u>	2023 <u>Total</u>
Salaries	1,221,829	3,000	1,224,829	1,097,979	-	1,097,979
	_____	_____	_____	_____	_____	_____
	£1,221,829	£3,000	£1,224,829	£1,097,979	-	£1,097,979
	_____	_____	_____	_____	_____	_____

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2024

10 EXPENDITURE ON CHARITABLE ACITIVIES (Continued)

ADMINISTRATION & MANAGEMENT SALARIES ETC

	2024		2023	
	Revenue		Revenue	
	Housing		Housing	
	Unrestricted	2024	Unrestricted	2023
	<u>Fund</u>	<u>Total</u>	<u>Fund</u>	<u>Total</u>
Salaries	151,404	151,404	160,304	160,304
Administration costs	744	744	408	408
Audit fees	7,920	7,920	7,500	7,500
Accounting fees	26,553	26,553	19,670	19,670
Legal & professional fees	29,810	29,810	-	-
Trustee meeting fees	470	470	731	731
	_____	_____	_____	_____
	£216,901	£216,901	£188,613	£188,613
	_____	_____	_____	_____

DEPRECIATION

	2024	2024	2024	2024	2023	2023	2023	2023
	Capital	Capital	2024		Capital	Capital	2023	
	Projects	Projects	PIP		Projects	Projects	PIP	
	Unrestricted	Restricted	Restricted	2024	Unrestricted	Restricted	Restricted	2023
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Total</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Total</u>
Depreciation	98,468	1,727	11,848	112,043	96,009	1,804	3,984	101,797
Profit/loss on sale of assets	-	-	65	65	(2,000)	-	(885)	(2,885)
	_____	_____	_____	_____	_____	_____	_____	_____
	£98,468	£1,727	£11,913	£112,108	£94,009	£1,804	£3,099	£98,912
	_____	_____	_____	_____	_____	_____	_____	_____

**THE LODGE TRUST CIO**

**NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2024**

10 EXPENDITURE ON CHARITABLE ACTIVITIES (Continued)

OTHER HOUSING AND CARE COSTS

	2024 Revenue Housing Unrestricted <u>Fund</u>	2024 Capital Projects Unrestricted <u>Funds</u>	2024 <u>Total</u>	2023 Revenue Housing Unrestricted <u>Fund</u>	2023 Capital Projects Restricted <u>Funds</u>	2023 <u>Total</u>
Food	54,958	-	54,958	59,448	-	59,448
Energy & water	68,979	-	68,979	73,828	-	73,828
Council tax	9,511	-	9,511	10,439	-	10,439
Household	13,995	-	13,995	14,850	-	14,850
Insurance	32,385	-	32,385	35,850	-	35,850
Repairs & renewals	66,073	-	66,253	71,927	570	72,497
Facilities & estates staff salaries	101,033	-	101,033	114,318	-	114,318
Home costs	2,489	-	2,489	1,789	-	1,789
Protective clothing	3,321	-	3,321	790	-	790
Staff training & other costs	9,526	-	9,526	16,765	-	16,765
Training staff salaries	32,962	-	32,962	20,136	-	20,136
Holiday supervision	1,109	-	1,109	-	-	-
Telephone & internet costs	4,920	-	4,920	4,655	-	4,655
Bank charges	722	136	858	121	5	126
Registration fee	4,270	-	4,270	4,270	-	4,270
Postage, stationery & computing	25,238	-	25,238	26,969	-	26,969
Miscellaneous	4,594	-	4,594	4,588	-	4,588
Agency & other staff costs	72,546	-	72,546	57,941	-	57,941
Volunteers fees & expenses	16,500	-	16,500	18,399	-	18,399
Health & safety	6,163	-	6,163	4,418	-	4,418
Activities	1,981	-	1,981	329	-	329
Pension costs	58,459	-	58,459	55,329	-	55,329
Staff recruitment fees	10,630	-	10,630	1,705	-	1,705
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	£602,364	£136	£602,680	£598,864	£575	£599,439
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

During the year, £180 was spent on repairs and renewals from the Capital Projects Restricted Fund.

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2024

10 EXPENDITURE ON CHARITABLE ACITIVIES (Continued)

TRADING COSTS

	2024 Products Trading Unrestricted <u>Fund</u>	2024 <u>Total</u>	2023 Products Trading Restricted <u>Fund</u>	2023 Products Trading Unrestricted <u>Fund</u>	2023 <u>Total</u>
<b>Country Park</b>					
Marketing	1,933	1,933	-	2,358	2,358
Administration	1,975	1,975	-	824	824
Utilities	14,013	14,013	-	12,196	12,196
Household	2,779	2,779	-	825	825
Stripe & other bank charges	1,024	1,024	-	2,160	2,160
Food & drink purchases	12,311	12,311	-	3,702	3,702
Miscellaneous café costs	3,248	3,248	-	-	-
Cabins & caravans	1,394	1,394	-	180	180
Repairs & maintenance	2,833	2,833	-	7,584	7,584
Grounds & garden expenses	1,192	1,192	255	1,081	1,336
Events	167	167	-	-	-
Products expenses	3,218	3,218	-	3,774	3,774
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	£46,087	£46,087	£255	£34,684	£34,939
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

OTHER VEHICLE COSTS

	2024 PIP Restricted <u>Fund</u>	2024 <u>Total</u>	2023 PIP Restricted <u>Fund</u>	2023 <u>Total</u>
Other vehicle costs	20,746	20,746	23,117	23,117
	<hr/>	<hr/>	<hr/>	<hr/>
	£20,746	£20,746	£23,117	£23,117
	<hr/>	<hr/>	<hr/>	<hr/>

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2024

10 EXPENDITURE ON CHARITABLE ACITIVIES (Continued)

SOCIAL FUND PURCHASES AND OUTINGS

	2024 Social Fund Restricted <u>Fund</u>	2024 <u>Total</u>	2023 Social Fund Restricted <u>Fund</u>	2023 <u>Total</u>
Social fund presents	1,396	1,396	1,629	1,629
	-----	-----	-----	-----
	£1,396	£1,396	£1,629	£1,629
	-----	-----	-----	-----

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2024

11 FIXED ASSETS

<u>Tangible Assets</u>	<u>Main Buildings &amp; Grounds</u>	<u>Bungalow &amp; Cottage</u>	<u>Meeting Hall</u>	<u>Workshop &amp; Outbuilding</u>	<u>Garden House</u>	<u>Motor Vehicles</u>	<u>Equipment &amp; Fittings</u>	<u>Country Park</u>	<u>Flats</u>	<u>The Stables</u>	<u>Total</u>
<u>Cost</u>											
As at 1 April 2023	884,635	467,076	167,151	47,682	520,879	72,573	256,835	235,038	227,898	921,253	3,801,020
Additions	-	-	-	-	-	26,090	29,458	-	2,934	7,715	66,197
Disposals	-	-	-	-	-	(3,896)	-	-	-	-	(3,896)
As at 31 March 2024	884,635	467,076	167,151	47,682	520,879	94,767	286,293	235,038	230,832	928,968	£3,863,321
<u>Depreciation</u>											
As at 1 April 2023	102,943	59,477	21,315	12,463	66,134	36,057	153,599	115,498	30,047	118,237	715,770
Charge for the year	14,273	8,152	2,916	1,907	9,096	11,847	31,694	11,954	4,012	16,192	112,043
Eliminated on disposals	-	-	-	-	-	(3,490)	-	-	-	-	(3,490)
As at 31 March 2024	117,216	67,629	24,231	14,370	75,230	44,414	185,293	127,452	34,059	134,429	£824,323
<u>Net Book Value</u>											
As at 31 March 2024	£767,419	£399,447	£142,920	£33,312	£445,649	£50,353	£101,000	£107,586	£196,773	£794,539	£3,038,998
As at 31 March 2023	£781,692	£407,599	£145,836	£35,219	£454,745	£36,516	£103,236	£119,540	£197,851	£803,016	£3,085,250

**THE LODGE TRUST CIO**

**NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2024**

**FIXED ASSETS (Continued)**

The Trust's freehold properties are insured for £16,277,115. This represents the cost of demolition and reconstruction and may exceed the open market value.

**12 DEBTORS AND PREPAYMENTS**

	<u>2024</u>	<u>2023</u>
Fees outstanding	9,215	56,394
Income tax recoverable	5,695	5,695
Other debtors	13,422	5,767
Prepayments & accrued income	28,266	35,323
	£56,598	£103,179
	£56,598	£103,179

**13 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted			Restricted				
a) <u>31 March 2024</u>	Revenue	Products	Capital	Capital				
	Housing	Trading	Projects	Projects	PIP	Social		
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Total</u>	
Fixed Assets	-	-	2,969,135	19,510	50,353	-	3,038,998	
Stock	7,688	4,603	-	-	-	-	12,291	
Debtors	39,553	-	5,695	-	11,350	-	56,598	
Cash & Bank	622,730	98,747	489,519	77,438	9,086	345	1,297,865	
Creditors due within one year	(85,360)	(11,953)	-	-	(619)	-	(97,932)	
	£584,611	£91,397	£3,464,349	£96,948	£70,170	£345	£4,307,820	
	£584,611	£91,397	£3,464,349	£96,948	£70,170	£345	£4,307,820	

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2024

ANALYSIS OF NET ASSETS BETWEEN FUNDS (Continued)

b) <u>31 March 2023</u>	Revenue Housing Fund	Products Trading Fund	Capital Projects Fund	Restricted Capital Projects	PIP Fund	Social Fund	Total
Fixed Assets	-	-	3,027,554	21,180	36,516	-	3,085,250
Stock	7,664	3,499	-	-	-	-	11,163
Debtors	93,058	788	5,695	-	3,638	-	103,179
Cash & Bank	611,593	96,098	477,788	57,870	28,832	531	1,272,712
Creditors due within one year	(118,690)	(13,446)	(12,589)	-	(544)	-	(145,269)
	<u>£593,625</u>	<u>£86,939</u>	<u>£3,498,448</u>	<u>£79,050</u>	<u>£68,442</u>	<u>£531</u>	<u>£4,327,035</u>

Restricted Capital Project Funds are represented by:

	B/Fwd at 1 April <u>2023</u>	Income	Expenditure	C/Fwd at 31 March <u>2024</u>
Second Site Project	47,109	-	-	47,109
Groundwork	2,764	-	276	2,488
Will Bailey Trust	4,979	-	553	4,426
W Orbill Trust	2,510	-	362	2,148
Ragdale Hall	120	-	27	93
Inner Wheel - Stamford	591	-	54	537
Susan Emery Trust	1,500	-	-	1,500
The Screwfix Foundation	9,306	-	192	9,114
The Morrison's Foundation	247	-	62	185
Central England Co-Operative	738	-	12	726
Staff Welfare Fund	2,430	-	-	2,430
Rotary Club for Rutland/Melton Round Table	756	-	189	567
Van Den Broek Fund	6,000	-	-	6,000
Trees Fund	-	180	180	-
Susan Emery Memorial Sensory Garden	-	19,625	-	19,625
Van Den Broek Staff Bonus Fund	-	3,000	3,000	-
	<u>£79,050</u>	<u>£22,805</u>	<u>£4,907</u>	<u>£96,948</u>

## THE LODGE TRUST CIO

### NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2024

#### ANALYSIS OF NET ASSETS BETWEEN FUNDS (Continued)

The Second Site project relates to the Charity's attempt to establish a second base of operations, initially near Milton Keynes, although explorations were made into looking at other areas. Donations have been received and some exploratory costs expended during previous years, although there has been no income or expenditure received in the year to 31 March 2024. This project is currently not being actively pursued.

Groundwork relates to a grant received towards the cost of outdoor gym equipment purchased. The expenditure each year will relate to the depreciation charge on the equipment purchased.

The Will Bailey Trust relates to a grant received towards the cost of a trike and a shed to house it. The expenditure relates to the depreciation charge on the assets purchased.

The W Orbill Trust relates to grants received to purchase a number of different pieces of equipment and also to improve access to the café and wheelchair access to the cabins. The expenditure relates to the depreciation charge on the assets purchased.

Ragdale Hall relates to a grant received to purchase a carder. The expenditure relates to the depreciation charge on the asset purchased.

Inner Wheel – Stamford relates to a grant received towards the purchase of a sewing machine. The expenditure relates to the depreciation charge on the asset purchased.

The Susan Emery Trust Fund relates to a donation received towards holiday costs. This has not been expended yet as residents have not been able to resume holidays following the Covid 19 pandemic.

The Screwfix Foundation fund relates to a grant received towards new windows in the Bungalow. The expenditure relates to the depreciation charge on the asset purchased.

The Morrison's Foundation relates to a grant received towards the purchase of gardening equipment. The expenditure relates to the depreciation charge on the asset purchased.

Central England Co-Operative relates to a grant to purchase an extractor fan. The expenditure relates to the depreciation change on the asset purchased.

Staff welfare fund relates to funds received from a donor to be spent on staff. Some expenditure has been incurred in relation to this but discussions are ongoing for the remainder of the funds so as to make the best use of the funds to benefit staff.

Rotary Club of Rutland/Melton Round Table relates to a donation received towards the purchase of a hoist. The expenditure relates to the depreciation charge on the asset purchased.

The Van Den Broek Fund relates to a donation given to be spent on staff and residents. No expenditure has yet been incurred on this fund as discussions are ongoing as to how best to utilise the funds.

The Trees Fund relates to donations received towards the purchase of trees for the Country Park. This fund was fully expended during the year.

## THE LODGE TRUST CIO

### NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2024

#### ANALYSIS OF NET ASSETS BETWEEN FUNDS (Continued)

The Susan Emery Memorial Sensory Garden Fund relates to donations received for a resident, who sadly passed away during the year. The funds are to be used to create a sensory garden within the home for the use of residents. There was no expenditure incurred during the year, but work has commenced post year end, with designers engaged to create the garden.

The Van Den Broek Staff Bonus Fund relates to a donation received to give staff at the Lodge a bonus at Christmas. This was fully expended during the year.

#### Other Funds:

The Revenue Housing Fund is a designated fund. Its income comes from fees and its expenditure is the services provided such as staff, food, heat and light and maintenance of the buildings.

The Products Trading Fund is also a designated fund and this is the fund which is used to buy raw materials for Work and Educations Services and the Country Park activities (wood, craft items, plants, seeds, café supplies etc...) Income comes from the sale of products, cabin hire, caravan pitches and café food sales.

The Capital Projects Fund is a designated fund which is for the purposes of funding development activities of The Trust. Income comes from donations and interest on bank deposit holdings.

The PIP Fund is restricted fund used to support residents by purchasing and running vehicles for the benefit of residents and funding access to public transport for them.

The Social Fund is also a restricted fund for the benefit of all residents.

#### 14 RELATED PARTY TRANSACTIONS

Trustee Dr E J Hodges has a close relative as a resident at The Lodge Trust. Their residency is on a normal commercial basis along the same lines as all other residents. The fees receivable from the local authority for their residency for the year were £73,684 (2023: £72,252). As at 31 March 2024 £nil (2023: £5,266) was outstanding and owed by the local authority.

During the year, donations without conditions totalling £3,970 (2022: £3,650) were received from trustees.

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2024

15 LEASING COMMITMENTS

The Lodge Trust at 31 March 2024 has total lease commitments as follows:

Expiring within one year	7,700	7,700
Expiring within two to five years	11,112	18,812
	<hr/>	<hr/>
	£18,812	£26,512
	<hr/>	<hr/>

16 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	<u>2024</u>	<u>2023</u>
Net movement in funds	(19,215)	(44,522)
Add back: Depreciation charge	112,043	101,797
Add/(Deduct): loss (profit) on disposal of assets	65	(2,885)
Deduct: Interest shown in investing activities	(19,031)	(10,108)
Decrease/(Increase)/ in stock	(1,128)	901
(Increase)/Decrease in debtors	46,581	28,094
Increase/(Decrease) in creditors	(47,337)	28,709
	<hr/>	<hr/>
Net cash generated from operating activities	£71,978	£101,986
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THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2024

17 CASH AND CASH EQUIVALENTS

The amounts disclosed on the Cash Flow Statement in respect of cash and cash equivalents are in respect of these Balance Sheet amounts:

Year ended 31 March 2024	<u>2024</u>	<u>2023</u>
Cash & cash equivalents	<u>£1,297,865</u>	<u>£1,272,712</u>
Year ended 31 March 2023	<u>2023</u>	<u>2022</u>
Cash & cash equivalents	<u>£1,272,712</u>	<u>£1,259,709</u>

18 ANALYSIS OF CHANGES IN NET FUNDS

	<u>At</u> <u>01/04/23</u> £	<u>Cashflow</u> £	<u>At</u> <u>31/03/24</u> £
Net Cash			
Cash at bank and in hand	<u>1,272,712</u>	<u>25,153</u>	<u>1,297,865</u>
Debt	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>£1,272,712</u>	<u>£25,153</u>	<u>£1,297,865</u>

**THE LODGE TRUST CIO**

England & Wales - Charity number 1161735

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# Accounts

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**THE LODGE TRUST CIO  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2023**

**REGISTERED CHARITY NUMBER: 1161735**

**THE LODGE TRUST CIO**

**CONTENTS**

	<u>Page No</u>
Report of the Trustees	1 - 14
Independent Auditors Report	15 - 18
Statement of Financial Activities	19
Balance Sheet	20
Statement of Cash Flows	21
Notes to the Accounts	22 - 38

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

#### THE LODGE TRUST CIO - REPORT OF THE TRUSTEES

The trustees are pleased to present their report together with the financial statements for the charity for the year ended 31 March 2023

#### OBJECTIVES AND ACTIVITIES

The Lodge Trust has continued through the past year to implement its charitable objectives. It has maintained and developed the services for the benefit of the residents.

The Constitution dated 19 May 2015 states that the objects of the Trust are to provide a home, educational and work opportunities, based on orthodox Protestant Christian values for the benefit of people with learning disabilities, who have expressed the desire to be supported in a provision which promotes their spiritual, material and mental welfare, and is tailored to their individual needs, and which promotes independent living and life skills development.

The Trust is situated on a twenty-acre site within the village of Market Overton in Rutland. We provide a residential home, meaningful work opportunities and leisure activities for up to 30 people with learning disabilities. Additionally, we provide opportunities on weekdays for up to 15 people with learning disabilities who live locally and access our services.

Accommodation is split between six well equipped residences all having their own style and character. Each has their own individual gardens as well as a large area of communal gardens. We also have a number of communal leisure and meeting spaces. Half of the site has been developed into a Country Park. This has a café, a place to walk, outdoor leisure equipment, a children's play area and a small holiday facility consisting of a registered caravan and motorhome site and two holiday lodges. Our Work and Education Services (WES) was reorganised this year to reflect the changing needs of our residents. The work focussed part of WES, horticulture, woodwork, crafts, and enterprise was renamed Creative Enterprises (CE). A new department was formed called Social and Therapeutic Activities to better organise and address the increasing need that our residents have for these kinds of activities. The Lodge Country Café continues provides training and work opportunities for our residents.

We are regulated and inspected by the Care Quality Commission (CQC).

#### PUBLIC BENEFIT

The Trustees confirm that they meet the Charity Commission guidance on public benefit (PB1-3), Charities Act 2011 through the Charity's aims and objectives and in planning future activities in the provision of specialised care for adults with learning disabilities.

The purposes of The Lodge Trust CIO comply directly with the following of the Charities Act's descriptions of "charitable purpose" which are accepted as in themselves 'public benefits'.

- a) **The advancement of education** – to teach new skills and develop existing skills among our Service Users, treating each person individually and seeking to enhance their abilities in innovative and fresh ways.
- b) **The advancement of religion** – staff and volunteers share, teach and model orthodox protestant Christian values. Realistic and meaningful work increases self-worth/ self-esteem as well as giving purpose and a sense of belonging to Service Users. Society benefits from our Christian ethos and

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

philosophy to "love one another as God has loved us".

The Lodge Trust exists to serve the Lord Jesus Christ through transforming the lives of people with learning disabilities and impacting communities through professional support, voluntary services and resources that express the practical love of Jesus Christ. Its current activities and development plans pass the test of whether society would be the poorer for its absence.

In common with many other social care providers, The Lodge Trust delivers a Government-directed and funded public service for the benefit of those who qualify for statutory funding. The nature of The Lodge Trust as a Christian service provider (and enabler) means that The Lodge Trust also offers Christian spiritual support and encouragement to those who desire it.

The Lodge Trust CIO employs 60 staff (some of whom are part-time). This makes us a significant employer in Rutland and that brings a benefit to the local economy

**ACHIEVEMENTS AND PERFORMANCE**

We are continuing to recover from the impact of the Covid-19 Pandemic. As the year proceeded we re-opened most of our services impacted by the pandemic with some minor exceptions. The ability to fully open these services has been hampered by difficulty in recruiting sufficient staff in a very tight labour market.

We have maintained our Christian ethos. The monthly 'Lodge Service' and weekday large group morning devotions have been restarted. The residents meet together in their households for morning devotions on each day except Thursday where we all meet together for morning devotions all together. Residents join local churches on a Sunday as they choose. Pastoral Staff continue to pray and read the Bible with our residents as they request during the week. We are planning to restart attendance at Christian Conferences as our residents choose and our staffing levels allow.

The Lodge Country Park and Café have been reopened, although staffing means the Café has restricted hours at present. The children's play area is also open as normal. This is owned by Market Overton Play Area (MOPA – Registration No: 1176295) and the Lodge Trust, in return for a peppercorn rent, allow them to site this on Trust land within our Country Park.

The Camping and Motorhome Club (CL) and Camping and Caravanning club (CS) sites and our two holiday lodges have been open for bookings.

External events such as sale days, families' day and the annual Carol Service are planned to run as normal from May 2023 onwards.

Despite not being able to run Sale Days, we continued to supply local village stores and garden centres with kindling for resale. Many customers enjoy using this product and appreciate the work our residents do in producing these from old pallets. We have also continued to supply plants for sale from our horticulture work and many other items for sale from our woodwork, craft and enterprise projects. We also made and sold sets of Christmas cards and numbers of handmade Christmas Wreaths.

The Lodge Trust CIO's community-based work, equipping churches and training volunteers, together with our capital programmes and operational services are part-funded by voluntary gift income. The majority of our

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

volunteers have now returned and we continue to work with an organisation called 'Time for God', who are an international volunteering charity. Placements have been able to be arranged for five European volunteers to be with us for several months.

Our residents and staff benefit greatly from these placements and in past years, former volunteers have returned to work with us and our residents have even been supported to travel overseas to visit former volunteers and stay with them in their homes. It would be our aim to try and rebuild these links in future years.

We see that these services, and the ministry offered through them, has a transforming effect not only in the lives of the people with learning disabilities who are directly supported, but also within their families as well as local and international communities. It is our experience that there is still a high demand for 'intentional community'; The community and atmosphere created here is often commented on positively by residents, family members, volunteers and other visiting professionals. This is further evidenced by the number of enquiries from families seeking a place for their loved one.

#### **Families regularly speak of our specific benefit to their relative:**

*'A's parents and sister have all passed on their thanks for the staff support and hard work over the last few weeks supporting A – "A huge thank you to you and the team for arranging the move so quickly - we're so grateful to you for all the support she's getting during this difficult time for her.'*

*'We were very pleased to meet with you and your team. We found it a very encouraging time and were so pleased with all you are doing for B and to see her so happy with all their friends and staff at The Lodge Trust Thank you'*

*'Thank you for inviting me to C's review last week. I just wanted to say a massive thank you to everyone who helps care for C. Thank you for your patience and care. Thank you for always looking for new ways to inspire and develop his skills. Thank you for seeing his abilities and strengths and encouraging him. I really appreciate all your hard work and commitment.'*

*'The Lodge has been D's home since November 1984 but I recognize that with his age, mobility and medical needs he has become high maintenance. I am profoundly grateful and reassured by the care he is receiving in Garden House - With my thanks, hugs and prayers'*

*'WOW! Just loved this Pathway News! Great job'*

#### **Other professionals also comment:**

*'I had an enjoyable visit to ARC England member the Lodge Trust recently where I was able to see first-hand how Chief Executive Ramsey Pigott and his team have responded to the challenges of the pandemic, how supported people have been helped to connect with nature as a way to manage the impact of restrictions on their lives and how, as these begin to lift, the community is moving towards the new normal. What struck me most about my time at Lodge Trust was the peaceful, calming atmosphere. Whilst some of this is to do with the amount of space that surrounds the services within which supported people can walk and enjoy the wildlife, much of this sense of peace came from the interactions I observed between staff and supported people. In each case, the care and compassion of the people who work at Lodge Trust was clear, as was the depth of knowledge and understanding they*

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

*have for the people they support and every staff member I met modelled these skills and behaviours'*

*'Fab, slick, professional operation'*

*'Congratulations on care plans, they are very detailed and easy to follow'*

*'I would also like to feedback that I felt your care plans and documentation sent through was of an excellent quality. '*

*'Form was very robust. The Lodge are on it and have done everything they can'*

*'A big thank you for attending the Whzan meeting yesterday and your contributions to the meeting. It went really well, and I appreciate your time and input'*

**Here are some views expressed by residents who live at The Lodge Trust:**

*'Going back to churches, getting to churches we wanted to go to'*

*'Good to have D (trustee) come and visit'*

*'Enjoying the good weather. Need to be careful in the heat. Work going well. Went bowling'*

*'The fitness class was good'*

*'I enjoyed chair based fun'*

*'I went bowling in morning, won the game'*

*'I have a holiday booked for September. Looking forward to it'*

*'New interns – nice to see them!'*

*'New staff – double thumbs up'*

*'I had a visitor at the lodge the other week, went well'*

*'Went home for my birthday and had a party with Lodge friends, when asked if he enjoyed it, he said yes'*

*'Tuesday, I went out to Melton, took C and went and got my nails done. They were pink and sparkly this month'*

*'Going back to church on a Sunday is good'*

Residents continue to have good outcomes in their lives. All the annual reviews have been positive, with good feedback from the residents, social workers and families about the enjoyable, fulfilled and active lifestyles they lead. We ended the year with 30 residents. We have a process in place to assess and prepare potential new residents and their families should a place become available.

**Support for people to live their lives safely and well**

We provide different levels of staff support and the team works closely with our residents and day service users to tailor the support given to their individual needs. This is a growing and exciting process as the people develop their independence and self-esteem. As well as the wide range of on-site activities, we also organise many outside leisure activities. The walking group, snooker, bowling, horse riding, swimming and visits out for lunch and evening

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

meals are all happening regularly.

The changing support needs of some residents mean we invest in hoists, lifts and other aids, including all the required moving and handling training to ensure our staff can meet the extra care needs in a dignified way for our residents whilst minimising the risk of injury to both residents and staff. We invest significantly in Health and Safety and have invested in training to upskill our senior team in qualifications such as IOSH Managing Safety and a NEBOSH Certificate.

As required we employ specialist inspection and assessment services such as Fire Safety, Legionella, Asbestos, Oil and Electrical services. We record and track our responsibilities to service and maintain the many systems we operate on our Care Management System (CMS).

The Lodge Trust sees the training and development of all its staff as integral to all it does. It achieves this by offering and funding an extensive package of training delivered in house in person as well as online using a Skills for Care (SFC) endorsed digital training provider. The Lodge Trust continues to meet the national changes in Health and Social Care training, offering the Diplomas in Health and Social Care, the Care Certificate and ensuring that we continue to meet the Care Standards' outcomes. We use a mix of experienced internal and external assessors to ensure the quality of our diploma training remains high.

#### REGULATED ACTIVITIES

The Lodge Trust is registered with the Care Quality Commission (CQC) to provide accommodation for persons who require personal care. As illustrated already, our home is not the typical residential home. We are situated on a very large rural site with six units of accommodation, so people are not living in one big house. In addition, we have well equipped workshops and extensive gardens which greatly add to the quality of the service we provide.

The charity was last inspected in by the Care Quality Commission on the 24<sup>th</sup> August 2017 and found our services to be 'Good' on every one of their Key Lines of Enquiry (KLOE). In March 2020, the CQC suspended their routine inspection programme in response to Covid-19. At the time of writing they are making a phased return to routine inspections. For the Lodge Trust they have continued to use a mix of on-site and off-site monitoring to ensure the safety and quality of the care we provide. In accordance with this approach, the monthly reviews they have carried out of the data available to them about The Lodge Trust, has not found evidence that they need to carry out an inspection or reassess their rating of our services.

We are aiming for an 'Outstanding' rating in our next formal inspection, whenever that might be, but recognise only 3.5% of all Care homes in England and Wales currently attain such a standard.

Under our current registration the CQC will not give the Trust permission to expand the current service beyond 30 residents at the Market Overton site. The Trustees have considered a second site and made significant attempts to work with a number of stakeholders to facilitate this, but this has not come to fruition and therefore these plans are currently on hold. The CQC's current policy states "*We will only register, and favourably rate, services that allow people's dignity and privacy to be maintained and that facilitate person-centred care. This must be in line with current best practice guidance and not be developed as new campus or congregate settings.*" [i.e. group homes clustered together on the same site, sharing staff and some facilities, where staff are available 24 hours a day.] (Source: 900582 Right support, right care, right culture v5 May 2022). This policy will continue to be monitored by the Trustees together with the feasibility of alternative means of provision which would fit both our Charitable Purposes and CQC policies.

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

**FUNDRAISING REPORT**

The Lodge Trust raises funds via a number of different streams:

- Individual giving: This is the largest part of our efforts in fundraising. We send out regular written communications to people who have asked to receive these, by post and email. We also use social media and our website to run online campaigns. We don't telephone people or undertake door to door collections to raise funds.
- Events such as sale days: Normally in May and November.
- Grants and trust funds: We regularly apply to grant giving bodies and trust funds when we have a specific capital funding need. We use our online database to keep a track of who we have applied to and when and what follow up is needed in order to adhere to the rules of the funding bodies and give feedback requests.
- Legacies: There is a legacy information pack on the website available to download or request to be posted. This gives information on how to leave us gifts in their will.

The amount of donations and legacies received during the year is detailed in the Statement of Financial Activities.

Although the Lodge Trust is not registered with the Fundraising Regulator, we operate our fundraising in a responsible manner and all fundraising activity is carried out with the same ethos and professionalism with which we approach our other activities. The Trust carries out its own fundraising and does not currently engage any external third parties on its behalf.

There have been no complaints received during the year regarding our fundraising activities.

The protection of vulnerable people is a fundamental tenant of the Trust, given its primary activity involves the care of vulnerable people. All fundraising activities and events are overseen by the Administration Services Manager who has a relevant qualification in fundraising and is also trained in appropriate safeguarding practices.

**FINANCIAL REVIEW**

Total income has shown a decrease in 2022-23 of £94,037 to £2,002,808. Our income compared with 2021-22 has reduced by £172,499 of exceptional income due to a business interruption insurance claim and Covid related grants. Residential fees continue to be our principal source of funding and these rose by £99,113 in the period. WES / CE fees remain at reduced levels because of the loss of income from day service users and the impacts of the closure of the Café and Country Park.

The level of Residential fees received from Local Authorities has increased due to annual reviews, changing needs, cost of living increases as well as management efforts to ensure a fair cost of care is received for each resident. We recognise the difficulties being experienced by the Authorities, but the needs of Service Users must still be fully met. The requirements of the Care Act 2014 are also more demanding. We continue to ensure our funding keeps pace with the quality of the services we provide.

As mentioned, we have again benefited from the support of both local and international volunteers. It is estimated that the net value to the organisation of the various volunteers is approximately £28,000 and the Trust is very grateful for the work they have done throughout the year. This figure has not been included in the Accounts.

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

During the year, donations of over £48,000 have been received and we are grateful for all gifts however large or small, and the generosity shown towards us. The donations include some restricted donations.

Expenditure has increased by £250,000 to £2,047,330 for the year. Salaries have increased during the year, with the largest one being care staff salaries. Recruitment and retention issues and inflation have had an impact. Housing and care costs have also increased as improvements have been made and response to increased IPC requirements. Administration has increased as we have reduced the administrative burden on our care staff and improved our processes.

With depreciation the accounts show a loss of £44,522.

#### **Investment powers and policy**

Investments have been maintained in view of the capital and reserve holdings. These have provided a small return during the year and yet still permit good access to the funds within appropriate timescales. During the year we have been investing our capital in anticipation of the expansion to a second site but our initial hopes of securing a location and achieving CQC registration have not yet come to fruition. The trustees continue to pray much about this matter.

#### **Salaries**

The annual review of salaries is conducted by the full board of Trustees. The remuneration of the CEO was agreed separately and in the absence of the CEO. Pay and remuneration benchmarks against a database (NMDS-SC), which is the leading source of information on the adult social care workforce throughout England, are taken into consideration along with local conditions affecting recruitment and retention.

#### **Reserves policy**

The Financial Reserves Policy is reviewed annually at the AGM. The Trustees consider that the level of reserves is adequate to meet the needs of the organisation for the continual operation of the Trust.

- The Trustees regularly review the finances and budget, together with the cash flow of the Trust as part of the effective stewardship of the Trust. The available funds after deducting all liabilities at 31 March 2023 excluding fixed assets of £3,085,250, is £1,241,785
- Cash reserves are needed to fund the current working capital requirements of the Trust, including unforeseen funding or other difficulties.
- The Trustees are committed to maintaining the accommodation and site to a high standard

The investment policy is for the investments to generate an annual income which can be used for the capital improvements of the charity. In addition, capital is being accumulated with the intention of funding the purchase and construction of a second site providing similar care, support and employment opportunities as at Market Overton. The trustees seek, as far as is practicable, to ensure that the maximum exposure to any one Bank or FCA regulated financial institution (like a Building Society) does not exceed the FCA protected limit of £85,000. At 31 March 2022, one savings bank account had funds exceeding this amount and thus potentially exposed. Additionally, funds held with CAF Bank Ltd were high at 31 March 2023. Our current investment policy includes a combination of short and longer term high yield (relatively speaking) cash deposits. A revised investment policy is being developed.

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

We aim to:

1. Match the risk and maturity of the investments with the requirement for funds.
2. Invest in liquid assets so that they can be converted into cash quickly.
3. Invest in a way that does not conflict with the charity's aims and objectives and which is prudently of minimum risk.

The Lodge Trust CIO banks with CAF Bank Ltd. which is owned and operated by a charity; it is the bank for charities, dedicated to serving the sector and providing banking services. CAF Bank provides simple and straightforward day-to-day banking, with the high ethical values and fairness you would expect from a bank owned by a charity.

**Funds held as custodian trustee on behalf of others**

The Trust receives benefits from the DWP or local authorities on behalf of many of the residents. This is deposited into a separate bank account. This income partly funds their residential fees and their personal allowances; the latter is paid directly into residents' own bank accounts at the end of the month. At the year-end there was no balance due to residents from this account.

**RISK MANAGEMENT**

The Trustees have a risk management strategy which comprises:

- A review of risks at each Management Committee and Trustees' meeting.
- The establishment of systems and procedures to mitigate those risks identified and recorded in the risk register.
- The implementation of control measures designed to minimise any potential impact on the charity should those risks materialise.
- Development of a costing model to enable us to negotiate with confidence with local authorities
- Reduction of overheads where possible in a higher inflation environment.

**Principal risks and uncertainties**

Policies and Procedures encompass all areas of the services we provide and are regularly updated. Quality assurance is provided monthly through an internal Quality Committee meeting attended by senior managers which reports to the Management Committee monthly. Training is given at every level in the Trust. Regular supervision is delivered and action plans monitored.

The principal risks are identified as:

1. Abuse, Regulatory or Other Statutory failings
  - a. Service Users are vulnerable adults and our reputation is critical to maintaining our status as a trusted care provider. The risk of damage to our reputation through abuse, regulatory and other failings associated with the delivery of our services is managed through a robust approach of
    - i. Policy Driven Standards.
    - ii. Training.
    - iii. Manager Supervision and
    - iv. Quality performance indicators linked to the Assurance mechanisms above.

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

2. Financial Fraud  
The Trustees take steps to ensure there are effective systems of control over the operations and finances of the charity that are appropriate to the scale and complexity of the activities. These controls include those to safeguard vulnerable people; financial and operational delegations and further controls to prevent and detect fraud and ensure the security of assets and the integrity of the services we provide for our Service Users.
3. Underfunding by Local Authorities
  - a. In common with other providers of services funded by the public sector, The Lodge Trust CIO's operating margins (the difference between the income from and cost of delivering services) continues to be under pressure from limited income growth and increasing costs. The changing needs of people with learning disabilities due to illness and ageing also result in additional costs being incurred. Failure to maintain or improve these margins will limit the amount of unrestricted funds available to invest in the future development of our services and their delivery.  
Actions taken to mitigate this risk include:
    - i. On-going negotiations with local authorities and CCG's to maintain revenue income
    - ii. Early identification of changing individual needs and close liaison with local agencies leading to prompt recognition of increased funding requirements.
4. Insufficient Staffing.
  - a. Sufficient staff to meet the needs of our residents is a challenging due to a combination of pay, market conditions and the rural location of Market Overton.  
Actions taken to mitigate this risk.
    - i. Significant work has been done this year to increase pay and conditions to improve recruitment and retention.
    - ii. We have improved staff benefits (Benenden Healthcare membership, Blue Light Card).
    - iii. We have undertaken a review of our advertising and recruitment practices in order to maximise the effectiveness of our recruitment process.
    - iv. We have registered with the Home Office to sponsor overseas workers, giving us access to a wider recruitment market.
5. Medication Errors
  - a. Risk to life, Harm to residents. These risks are mitigated with Medication Training, an eMAR electronic medication system, a BESS scoring system to monitor the severity of any errors triggering supervision meetings, retraining or removal from medication givers.
6. Major Incident (Storm, Fire, Flood)
  - a. Risk to Life, Buildings damaged or unusable. These risks are mitigated with staff training, test evacuations, PEEP's (Personal Evacuation Plans), Emergency facilities management plans (EMFAC), Technology (Alarms, Fire suppression systems, and Medicare on-call and alarm systems), Inspections and regular maintenance of systems and buildings. Recommended Insurance is in place via a specialist broker.
7. Cyber Attack.
  - a. Risk of data loss, Risk of Data breach, Business disruption, Reputational damage, financial penalty. These risks are mitigated with third party support, providing industry standard solutions to data security, data backup, virus and ransomware detection and prevention. All

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

external services protected with two factor authentication (2FA). Cyber Insurance is in place.

8. Disease Outbreak (Pandemic, Epidemic, Virus, Legionnaires)
  - a. Risk to life, Harm to Residents, Staff, and Visitors. Lack of Staff.  
These risks are mitigated with a Staff Training, Infection Prevention Control measures, Vaccination, Regular testing and sampling and Contingency Planning
  - b. The risks associated with COVID-19 amongst residents and staff has further reduced
  - c. The challenges of maintaining safe staffing levels due to staff illness continues to present a significant risk. This has been mitigated with robust contingency planning.

### **PLANS FOR THE FUTURE**

We are passionate about helping society at large see that people with learning disabilities can choose to have a faith and choose to be supported in developing that faith in an intentional community. Furthermore, local communities and churches can be equipped to help and support people with learning disabilities to the enrichment of all. Recent trends in adult social care (including those with learning disabilities) have focused more on inclusion in the wider community based on the premise that people prefer to live in their own homes. Local authorities (the commissioners) claim there are financial benefits for adopting this approach and we would acknowledge that, while this is true for some people, it is wrong to assume that this is the best approach for everyone with a learning disability. We see a continued need for vibrant residential communities that offer excellent person-centred care as viable alternatives to supported living for some people with learning disabilities, who choose to live this way. We believe this choice ought to be available and not restricted on the basis of ideology or financial cost.

God has made us capable of relating with others and people tell us they feel isolated for much of their time in the wider community. Jesus said the second greatest command is to love our neighbour as much as we love ourselves. One of the great advantages of living together with others is the sense of belonging, helping each other, and making a difference together. People like to be together as well as to have their own space.

The Bible reminds us, "As one piece of iron sharpens another, so friends keep each other sharp." Our community offers companionship and support. In addition, Christian support offers safety. If a resident is anxious about anything there are always people to talk and pray with. We guide them in good paths and are constantly on guard to protect them from danger and abuse. We believe our residents are safer with many staff sharing their lives in a community where Christ is central and behaviour seeks to bring praise to God. We have a clear Christian Ethos policy and all staff agree to support this whether or not they would describe themselves as having a Christian faith.

The demand for places at our Rutland site exceeds the provision currently available. These families come from all parts of the UK, seeking Christian support for their relatives. We operate an assessment and consultation process to ensure should a place becomes available we are able to fill it positively with the minimum of delay.

We believe that the service we have to offer is unique from any other service of its kind. Not only do we offer a Christian community and support to adults who choose to live with us and use our service, but we also offer support to local churches, employers and families of the adults using our service. Although this second site project may seem unlikely for the reasons given previously in this report, we believe with patience and perseverance this is possible in the future with God's help and guidance.

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

**GOVERNANCE, ORGANISATION AND PARTNERSHIPS**

**Governance**

- **Legal Status**

The Lodge Trust is a Charitable Incorporated Organisation (CIO), governed by a Constitution dated 19 May 2015. It is registered as a charity with the Charity Commission of England and Wales, Registered Charity number 1161735

- **The Annual General Meeting (AGM)**

The AGM is held in July. The Chair and Vice Chair of the Trustees, the Management Committee representatives and the Finance and Budget Committee representatives are all appointed at the AGM. The Trustees are asked to sign their adherence to the Basis of Faith, the Objects of the Charity and indicate their fitness to continue to serve as a Trustee.

- **Meeting of the Trustees**

The Trustees meet quarterly in January, April, July and October and as and when any need for additional meetings arise. The Trustees are regularly consulted as a body by the CEO as and when issues arise outside of the scheduled meetings. This is usually done by email so that a record is kept.

- **New Trustee induction and training**

New Trustees are appointed on the basis that they not only adhere to the Basis of Faith and the Objects of the charity, but that they have an expertise and level of experience which is appropriate to the current and developing needs of the organisation. They are given copies of the Trust Deed and the relevant Charity Commission literature to ensure that they are aware of their duties and responsibilities as Trustees. They are given an induction day within the organisation to see how the organisation functions. They are invited to attend external training courses as required.

- **The Management Committee**

Is appointed by the Trustees to meet ten times each year to oversee the operational management of the organisation. This committee includes two Trustees, the CEO, Registered Manager, an external independent member and a resident representative, who gives a report from the resident's committee which is called 'Our Voice'. During their monthly meeting the Management Committee would normally visit one of the houses to talk with the residents and the staff on duty and report back on their findings.

- **The Budget Committee**

Is appointed to set the annual Budget for the consideration of the full Trustee Board. This committee consists of two Trustees, the CEO, Finance Manager and Residential Manager.

- **Working groups**

Are set up as appropriate by the Trustees to address and advise on specific issues, such as details of future developments, investments etc.

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

**Organisation**

- The Chief Executive Officer (CEO), Ramsey Pigott BSc PGCE, is appointed by the Trustees to facilitate effective operations and is responsible to them for the day-to-day operations of the charity. He is registered as the CQC 'Nominated Individual'. The Chief Executive has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and care standards. Extensive reporting is supplied to the Trustees by the CEO and Senior Management Team (SMT), including monthly Quality Meeting, Health & Safety Meeting minutes, Head of Service reports and monthly Management Accounts.
  
- The CQC Registered Manager, Josiah Knight BSc Hons (Medicine) NVQ5 – Leadership for Health and Social Care Registered Manager No. (CON1-11730566978), manages the regulated activities of the Lodge Trust CIO, solely at the location stated below, of accommodation for persons who require personal care.

**Partnerships**

- We are members of the Evangelical Alliance. The Evangelical Alliance is made up of hundreds of organisations, thousands of churches and tens of thousands of individuals. It is the oldest and largest evangelical unity movement in the UK.
  
- We have a wide support base of local churches, individual supporters and families of our residents. We are very grateful to all who have prayed faithfully for us and supported us financially and in other practical ways. Financial gifts made to the charity go towards capital cost expenditure and not towards the administration or operation costs. We are known in many churches through our volunteers, supporters and the wide circulation of our news and prayer letters. Our residents regularly attend local churches for Sunday services and other events, and some are members of these churches. During the pandemic, they have continued to take part in services via digital platforms.
  
- We are members of the Association for Real Change (ARC), a national umbrella organisation for learning disability services.
  
- We are members of The Rutland Learning Disability Partnership Board (LDPB).
  
- Market Overton Parish Council (MOPC)  
We have appreciated the positive support of MOPC over many years and particularly through the pandemic while the Country Park has been closed. The local community have been very supportive of us and the messages and gifts at Christmas were much appreciated. We are grateful to be part of such a community and thankful that they graciously understood the impact the pandemic had on our ability to engage with them.
  
- Market Overton Play Association (MOPA)  
We are grateful for the partnership we have with MOPA and their understanding during this period of closure for the Country Park and Play Area.

Now in the 40th year of operation, we give praise to God for His goodness to us as an organisation in enabling us to provide Christian homes for those who have chosen to be supported in this way. We give thanks to God

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

for His unfailing love, His guidance and His daily provision for all our needs. We readily acknowledge that without the commitment of our staff and volunteers, such service delivery would not be possible, and we wish to express our sincere appreciation for their dedication to the work. We acknowledge the partnership and goodwill of so many other stakeholders and thank them for their help and support during the year.

#### Related parties

The charity has working relationships with a number of local authorities for the provision of care for people with learning disabilities. The Chief Executive has delegated powers to agree contracts on behalf of the organisation. As a Registered Home under the Care Act 2014, the charity has to meet the requirements of the Act and is regulated by the Care Quality Commission (CQC).

#### Reference and administrative details

<b>Charity number:</b>	1161735
<b>Principal office:</b>	The Lodge Trust CIO, Main Street, Market Overton, Rutland LE15 7PL.
<b>Accountants:</b>	McGregors Corporate, i2 Mansfield, Office Suite 0:3, Hamilton Court, Oakham Business Park, Mansfield, Notts, NG18 5FB.
<b>Auditors:</b>	Xeinadin Audit Ltd, Riverside House, Kings Reach Business Park, Yew Street, Stockport, SK4 2HD.
<b>Bankers:</b>	CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ.

#### Directors and Trustees:

The Trustees during the year were:

Mr D. J. Kindred (Chair)  
Dr D. C. Mann (Vice Chair)  
Mr D. Donegani  
Miss E. Harrison  
Dr E. J. Hodges  
Mrs S. Matthews  
Mr R. J. Stevens (resigned on 02/7/2022)  
Mrs J. Gibb (appointed on 21/1/2023)

Chief Executive: R J Pigott

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees 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).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements the Trustees are required to:

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principles in the Charities SORP (FRS102)
3. make judgements and estimates that are reasonable and prudent;
4. state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
5. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

By order of the Trustees



D J Kindred (Chairman)  
Trustees

## THE LODGE TRUST CIO

### INDEPENDENT AUDITORS' REPORT - TO THE TRUSTEES OF THE LODGE TRUST CIO

#### Opinion

We have audited the financial statements of The Lodge Trust CIO for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023, and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based upon the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the CIO to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The trustees are responsible for the other information. The other information comprises the information in the Report of the Trustees but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## THE LODGE TRUST CIO

### INDEPENDENT AUDITORS' REPORT - TO THE TRUSTEES OF THE LODGE TRUST CIO

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you, if in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Report of the Trustees; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 14, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

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

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

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but it is not a guarantee that an audit conducted with ISA's (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## THE LODGE TRUST CIO

### INDEPENDENT AUDITORS' REPORT - TO THE TRUSTEES OF THE LODGE TRUST CIO

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

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

We obtained an understanding of the legal and regulatory frameworks within which the company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were The Charities Act 2011 and relevant tax compliance legislation.

In addition, we also concluded that there are certain significant laws and regulations which may have an effect on the determination of the amounts and disclosures in the financial statements, being those laws relating to Employment Law, Pensions Legislation, Health and Safety, Covid 19 Regulations, GDPR and specific Care Quality Commission Regulations.

The trust has a risk register for monitoring its risks and mitigations in place. The Trust also monitors all of its internal policies and procedures and carry's out updates for those policies, or such as the case with Covid 19, regular reviews, when Government guidance changes. This is then communicated to staff on all levels to ensure updates in policies and procedures are known throughout the workforce.

We understood how the Trust is complying with these frameworks and regulations by making enquiring of management and those responsible for compliance and corroborated these enquiries with reviews of board minutes including discussions with trust officials and reviews of any correspondence with legal advisors.

We assessed that there were risks of material impact on the financial statements from irregularities, including fraud from the override of controls by management and the timing and recognising of income.

#### **Audit response to risks identified**

We carried out procedures to respond to these risks, including enquiries of management about their systems and controls to identify these risks of irregularities, testwork to review a sample of journal entries made during the year, reviewing and testing assumptions made on accounting estimates for management biases and testing the timing and recognition of revenue.

Our audit procedures were designed to respond to risks of material misstatements in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve more sophisticated acts, including concealment, collusion or deliberately failing to record transactions through intentional misrepresentation.

There are inherent limitations within an audit, even though it has been properly planned and carried out in accordance with auditing standards and we cannot be responsible for preventing non-compliance and cannot be expected to detect non compliance with all laws and regulations.

**THE LODGE TRUST CIO**

**INDEPENDENT AUDITORS' REPORT - TO THE TRUSTEES OF THE LODGE TRUST CIO**

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

**Use of our Report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Christopher Holder BA BFP FCA (Senior Statutory Auditor)  
For and on behalf of  
Xeinaidin Audit Ltd  
Riverside House  
Kings Reach Business Park  
Yew Street  
Stockport  
SK4 2HD

Date 16 October 2023

**THE LODGE TRUST CIO - STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

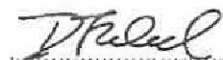
	Note	2023 Revenue Housing Unrestricted Fund	2023 Products Trading Unrestricted Fund	2023 Capital Projects Unrestricted Fund	2023 Capital Products Restricted Fund	2023 PIP Restricted Fund	2023 Social Fund Restricted Fund	2023 TOTAL	2022 TOTAL
<b>INCOME:</b>									
Donations and legacies	4	-	-	41,143	6,255	-	930	62,246	
<b>Income from charitable activities:</b>									
Residential and day service fees	5	1,862,191	-	-	-	37,782	-	1,763,078	
Mobility allowances	5	-	-	-	-	-	-	32,623	
Staff accommodation fees	5	7,916	-	-	-	-	-	11,055	
Other income	6	-	-	-	-	-	-	172,499	
<b>Income from other trading activities</b>									
Trading income	7	-	36,436	-	-	-	-	51,878	
Events	7	-	47	-	-	-	-	47	
Investment income	8	-	-	10,108	-	-	-	3,466	
<b>TOTAL INCOME</b>		<b>1,870,107</b>	<b>36,483</b>	<b>51,251</b>	<b>6,255</b>	<b>37,782</b>	<b>930</b>	<b>£2,006,845</b>	
<b>EXPENDITURE:</b>									
<b>Cost of raising funds</b>	9	2,702	-	-	-	-	-	2,702	
<b>Expenditure on charitable activities:</b>									
Care staff salaries	10	1,097,979	-	-	-	-	-	1,033,843	
Administration and management salaries etc	10	188,613	-	-	-	-	-	136,012	
Depreciation and profit/loss on sale of assets	10	-	-	94,009	1,804	3,059	-	99,197	
Other housing and care costs	10	598,864	-	5	570	-	-	453,220	
Trading costs	10	-	34,684	-	255	-	-	34,939	
Other vehicle costs	10	-	-	-	-	23,117	1,629	14,325	
Social fund purchases and outings	10	-	-	-	-	-	1,629	1,136	
<b>TOTAL EXPENDITURE</b>		<b>1,888,158</b>	<b>34,684</b>	<b>94,014</b>	<b>2,629</b>	<b>26,216</b>	<b>1,629</b>	<b>£1,796,385</b>	
<b>NET INCOME</b>		<b>(18,051)</b>	<b>1,799</b>	<b>(42,763)</b>	<b>3,626</b>	<b>11,566</b>	<b>(699)</b>	<b>300,459</b>	
Transfer between funds		-	-	28,995	-	(28,995)	-	-	
<b>NET MOVEMENT IN FUNDS</b>		<b>(18,051)</b>	<b>1,799</b>	<b>(13,768)</b>	<b>3,626</b>	<b>(17,429)</b>	<b>(699)</b>	<b>300,459</b>	
<b>Reconciliation of funds:</b>									
Total funds brought forward		611,676	85,140	3,512,216	75,424	85,871	1,230	4,071,068	
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>£593,625</b>	<b>£86,939</b>	<b>£3,498,448</b>	<b>£79,050</b>	<b>£68,442</b>	<b>£531</b>	<b>£4,371,557</b>	

THE LODGE TRUST CIO

BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023	2022
<b>FIXED ASSETS</b>			
Tangible assets	11	3,085,250	3,085,071
<b>CURRENT ASSETS</b>			
Stock		11,163	12,064
Debtors and prepayments	12	103,179	131,273
Bank and cash balances		<u>1,272,712</u>	<u>1,259,709</u>
		1,387,054	1,403,046
<b>LIABILITIES:</b>			
Creditors: Amounts falling due within one year			
Accounts payable		43,754	16,409
Fees paid in advance		23,090	36,039
Amount due to HM Revenue & Customs		27,721	38,372
Other creditors		13,416	-
Accruals		<u>37,288</u>	<u>25,740</u>
		145,269	116,560
<b>NET CURRENT ASSETS</b>			
		1,241,785	1,286,486
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		4,327,035	4,371,557
<b>TOTAL NET ASSETS</b>			
		£4,327,035	£4,371,557
<b>THE FUNDS OF THE CHARITY</b>			
<b>RESTRICTED FUNDS</b>			
PIP Fund	13	68,442	85,871
Social Fund	13	531	1,230
Capital Projects Fund	13	79,050	75,424
<b>UNRESTRICTED DESIGNATED FUNDS</b>			
Capital Projects Fund	13	3,498,448	3,512,216
Revenue Housing Fund	13	593,625	611,676
Products Trading Fund	13	86,939	85,140
		£4,327,035	£4,371,557

Approved by the Trustees on 8/7/23 and signed on their behalf by:



D J Kindred (Chairman)  
Trustee

The notes on pages 21 to 38 form part of these accounts

**THE LODGE TRUST CIO**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	<u>Note</u>	<u>2023</u>	<u>2022</u>
<b>Net cash generated in operating activities</b>	16	101,986	398,833
<b>Cash flows from investing activities:</b>			
Interest income		10,108	3,466
Purchase of tangible fixed assets		(103,891)	(105,619)
Proceeds on sale of tangible fixed assets		4,800	-
<b>Net cash used in investing activities</b>		(88,983)	(102,153)
<b>Net cash generated from operating and investing activities</b>		13,003	296,680
<b>Net increase in cash and cash equivalents in the year</b>		13,003	296,680
Cash and cash equivalents brought forward		1,259,709	963,029
<b>Cash and cash equivalents carried forward</b>		<b>£1,272,712</b>	<b>£1,259,709</b>

## THE LODGE TRUST CIO

### NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2023

#### 1 ACCOUNTING POLICIES

##### a) Basis of Accounting

These financial statements have been prepared in accordance with the second edition of the Charities statement of recommended practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

The financial statements are prepared on a going concern basis under the historical cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to those accounts. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### b) Depreciation

Tangible fixed assets are initially recorded at cost.

Depreciation has been provided for at the following rates so as to write off the cost of tangible fixed assets over their estimated useful lives:

Main Buildings & Grounds	-	2% reducing balance on buildings (Land not depreciated)
Bungalow & Cottage	-	2% reducing balance
Meeting Hall	-	2% reducing balance
Workshop & Other Outbuildings	-	4% of cost
Garden House	-	2% reducing balance
Motor Vehicles	-	25% reducing balance
Equipment & Fittings	-	25% reducing balance
Country Park	-	10% reducing balance
Flats	-	2% reducing balance
The Stables	-	2% reducing balance

##### c) Products Stock

Finished and unfinished Products stock are valued at cost price.

##### d) Bank and Cash

Cash at the bank and in hand is held to meet short-term cash commitments as they fall due. Reserves higher than usual due to them being built up for future expenditure in anticipation of the expansion to a second site.

## THE LODGE TRUST CIO

### NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2023

e) Fund Accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

i) Capital Projects Fund

This fund is for the purpose of funding development activities of the Trust. Any donations which are made as a result of a fund raising appeal for a specific project or are gifted towards a specific project are included as restricted funds.

ii) Social Fund

This fund is for the purpose of the benefit of the residents. Any donations received that would benefit residents as a whole are included in this fund, with expenditure on the residents taken out each year.

iii) PIP Fund

This fund was previously known as the DLA Mobility Fund after the name of the Government allowance. That allowance was called the Disability Living Allowance (Mobility) but has changed its name to Personal Independence Payments. Since all correspondence and accounting records now reference PIP rather DLA, the fund has therefore changed its name in the financial statements to fall in line with this. Nothing else about the fund has changed except its name. Personal Independence Payments are benefits for people with disabilities. Residents or their representatives (where they lack capacity to decide under the Mental Capacity Act) are asked if they wish to agree to the payment of the lower rate mobility allowance to the Lodge Trust PIP (pooled funds) account. For those who do not wish to agree to this payment, they will be required to pay separately for journeys they make in the vehicles of the charity and other journeys and support in getting around. This policy is outlined in the Service User guide (Residents Handbook).

The PIP Fund will be used to fund the support of residents who contribute to it by:

- Purchasing and running vehicles for the benefits of residents
- Funding the accessing of the community using public transport
- Funding any additional support required in accessing the community

Designated funds are funds which have been set aside by the Trust for a particular purpose. The Trust has three designated funds:

i) Capital Projects Fund

This fund is for the purpose of funding development activities of the Trust. General donations to the charity are deemed to be unrestricted; however, the trustees may from time to time designate funds against specific projects.

ii) Revenue Housing Fund

This is the Revenue fund and its purpose is to provide services for people with learning disabilities. Its income is fees and its expenditure is the services provided such as staff, food, heat, light, etc and maintenance of the buildings.

## THE LODGE TRUST CIO

### NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2023

- iii) Products Trading Fund  
This is the fund which is used to buy raw materials for the Work and Education Services and the Country Park activities (wood, craft items, plants, seeds, café supplies etc). Income from the sale of products, cabin hire, caravan pitches and café food sales is paid into the same fund.
- f) Residential and Work & Education Service Fees  
These represent social security housing benefit payments and "top-up" payments from the appropriate local commissioner. Fees are accounted for when due for payment.
- g) Donations & Legacies  
Donations and legacies are accounted for in full when receivable
- h) Income  
All income is recognised once the Trust has entitlement to the resources, it is probable the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.
- i) Expenditure  
Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Trust to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.
- j) VAT  
Resources expenditure is recognised in the period in which it is incurred and includes attributable VAT which, except for expenditure connected with the Country Park, cannot be recovered.
- k) Pensions  
Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The Trust's contribution is restricted to the contributions disclosed in note 2. Contributions outstanding at the year end are included in trade creditors. The costs of the defined contribution scheme are included within expenditure on charitable activities.  
  
The money purchase plan is managed by Standard Life and is an Interactive Investor SIPP whereby the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan a pension fund which is then converted into a pension upon the employee's normal retirement year age when eligible for a state pension. The Trust has no liability beyond making its contributions and paying across the deductions for the employee's contributions. There were no contributions outstanding at the period-end.
- l) The trustees have given consideration to any judgements and uncertainties in these accounts and the only issue to note is that the Trust's going concern is based on the continued support of Local Authorities to pay fees towards resident's care and particularly the fact that their support does not keep pace with the increased cost of care needs. This is a risk identified by the Trustees and included in their risk management statement in the Trustees Report.

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2023

2 STAFF REMUNERATION

	<u>2023</u>	<u>2022</u>
Care staff and administrative salaries	1,282,183	1,193,012
NI Contributions	110,554	88,374
Pension Contributions	55,329	48,678
	<hr/>	<hr/>
	£1,448,066	£1,330,064
	<hr/>	<hr/>
Average headcount of employees	61	65
	<hr/>	<hr/>
Average number of full-time equivalent employees	48	50
	<hr/>	<hr/>

One member of staff received remuneration in excess of £60,000.

The key management personnel comprise the trustees and the Chief Executive. The total employee benefits of the key personnel of the Trust were £64,492 (2022: £58,712).

3 TRUSTEES REMUNERATION

No trustee received any remuneration for their services (2022: £nil).

David Kindred received travelling expenses of £731 during the year (2022: £nil). No other trustees received any reimbursements.

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2023

4 DONATIONS AND LEGACIES

	2023 Capital Projects Unrestricted Fund	2023 Capital Projects Restricted Fund	2023 Social Fund Restricted Fund	2023 Total	2022 Capital Projects Unrestricted Fund	2022 Capital Projects Restricted Fund	2022 Social Fund Restricted Fund	2022 Total
Donations	41,143	6,255	930	48,328	60,046	1,100	250	61,396
Legacies	-	-	-	-	850	-	-	850
	<u>£41,143</u>	<u>£6,255</u>	<u>£930</u>	<u>£48,328</u>	<u>£60,896</u>	<u>£1,100</u>	<u>£250</u>	<u>£62,246</u>

5 INCOME FROM CHARITABLE ACTIVITIES

	2023 Revenue Housing Unrestricted Fund	2023 PIP Restricted Fund	2023 Total	2022 Revenue Housing Unrestricted Fund	2022 PIP Restricted Fund	2022 Total
Residential & day services fees	1,862,191	-	1,862,191	1,763,078	-	1,763,078
Mobility allowances	-	37,782	37,782	-	32,623	32,623
Staff accommodation fees	7,916	-	7,916	11,055	-	11,055
	<u>£1,870,107</u>	<u>£37,782</u>	<u>£1,907,889</u>	<u>£1,774,133</u>	<u>£32,623</u>	<u>£1,806,756</u>

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2023

6 OTHER INCOME FROM CHARITABLE ACTIVITIES

	2023 Revenue Housing Unrestricted Fund	2023 PIP Restricted Fund	2023 Total	2022 Revenue Housing Unrestricted Fund	2022 PIP Restricted Fund	2022 Total
Covid support	-	-	-	62,542	-	62,542
Insurance proceeds	-	-	-	109,957	-	109,957
	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>	<u>£172,499</u>	<u>£ -</u>	<u>£172,499</u>

7 INCOME FROM OTHER TRADING ACTIVITIES

	2023 Products Trading Unrestricted Fund	2023 Capital Projects Unrestricted Fund	2023 Total	2022 Products Trading Unrestricted Fund	2022 Capital Projects Unrestricted Fund	2022 Total
Trading Income						
Café	711	-	711	-	-	-
Cabins	20,071	-	20,071	27,918	-	27,918
Caravans & camping	9,022	-	9,022	13,592	-	13,592
Vehicle checks	2,160	-	2,160	2,160	-	2,160
Ground income	1,292	-	1,292	1,500	-	1,500
Product sales	3,180	-	3,180	1,708	-	1,708
Insurance proceeds	-	-	-	5,000	-	5,000
Events	47	-	47	-	-	-
	<u>£36,483</u>	<u>-</u>	<u>£36,483</u>	<u>£51,878</u>	<u>-</u>	<u>£51,878</u>

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2023

8 INVESTMENT INCOME

	2023 Capital Projects Unrestricted Fund	2023 Total	2022 Capital Projects Unrestricted Fund	2022 Total
Interest receivable	10,018	10,018	3,466	3,466
	£10,018	£10,018	£3,466	£3,466

9 COST OF RAISING FUNDS

	2023 Revenue Housing Unrestricted Fund	2023 Total	2022 Revenue Housing Unrestricted Fund	2022 Total
Events	40	40	-	-
Publicity	2,662	2,662	951	951
Fundraising staff salaries	-	-	24,864	24,864
	£2,702	£2,702	£25,815	£25,815

10 EXPENDITURE ON CHARITABLE ACTIVITIES

CARE STAFF SALARIES

	2023 Revenue Housing Unrestricted Fund	2023 Total	2022 Revenue Housing Unrestricted Fund	2022 Total
Salaries	1,097,979	1,097,979	1,033,843	1,033,843
	£1,097,979	£1,097,979	£1,033,843	£1,033,843

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2023

10 EXPENDITURE ON CHARITABLE ACTIVITIES (Continued)

ADMINISTRATION & MANAGEMENT SALARIES ETC

	2023 Revenue Housing Unrestricted Fund	2023 Total	2022 Revenue Housing Unrestricted Fund	2022 Total
Salaries	160,304	160,304	120,046	120,046
Administration costs	408	408	373	373
Audit fees	7,500	7,500	7,223	7,223
Accounting fees	19,670	19,670	8,370	8,370
Trustee meeting fees	731	731	-	-
	<u>£188,613</u>	<u>£188,613</u>	<u>£136,012</u>	<u>£136,012</u>

DEPRECIATION

	2023 Capital Projects Unrestricted Fund	2023 Capital Projects Restricted Fund	2023 PIP Restricted Fund	2023 Total	2022 Capital Projects Unrestricted Fund	2022 Capital Projects Restricted Fund	2022 PIP Restricted Fund	2022 Total
Depreciation	96,009	1,804	3,984	101,797	92,712	2,009	4,476	99,197
Profit/loss on sale of assets	(2,000)	-	(885)	£(2,885)	-	-	-	£-
	<u>£94,009</u>	<u>£1,804</u>	<u>£3,099</u>	<u>£98,912</u>	<u>£92,712</u>	<u>£2,009</u>	<u>£4,476</u>	<u>£99,197</u>

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2023

10 EXPENDITURE ON CHARITABLE ACTIVITIES (Continued)

OTHER HOUSING AND CARE COSTS

	2023 Revenue Housing Unrestricted Fund	2023 Capital Projects Funds	2023 Total	2022 Revenue Housing Unrestricted Fund	2022 Capital Projects Funds	2022 Total
Food	59,448	-	59,448	49,930	-	49,930
Energy & water	73,828	-	73,828	57,702	-	57,702
Council tax	10,439	-	10,439	6,549	-	6,549
Household	14,850	-	14,850	8,844	-	8,844
Insurance	35,850	-	35,850	17,103	-	17,103
Repairs & renewals	71,927	570	72,497	73,646	-	73,646
Facilities & estates staff salaries	114,318	-	114,318	85,481	-	85,481
Home costs	1,789	-	1,789	1,630	-	1,630
Protective clothing	790	-	790	838	-	838
Staff training & other costs	16,765	-	16,765	10,086	-	10,086
Training staff salaries	20,136	-	20,136	14,715	-	14,715
Redundancy costs	-	-	-	7,200	-	7,200
Telephone & internet costs	4,655	-	4,655	5,309	-	5,309
Bank charges	121	5	126	311	-	311
Registration fee	4,270	-	4,270	4,270	-	4,270
Postage, stationery & computing	26,969	-	26,969	16,957	-	16,957
Miscellaneous	4,588	-	4,588	3,185	-	3,185
Agency & other staff costs	57,941	-	57,941	17,757	-	17,757
Volunteers fees & expenses	18,399	-	18,399	8,762	-	8,762
Health & safety	4,418	-	4,418	12,035	-	12,035
Activities	329	-	329	665	-	665
Pension costs	55,329	-	55,329	48,678	-	48,678
Staff recruitment fees	1,705	-	1,705	1,567	-	1,567
	<u>£598,864</u>	<u>£575</u>	<u>£599,439</u>	<u>£453,220</u>	<u>£-</u>	<u>£453,220</u>

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2023

10 EXPENDITURE ON CHARITABLE ACTIVITIES (Continued)

TRADING COSTS

	2023 Products Trading Restricted Fund	2023 Products Trading Unrestricted Fund	2023 Total	2022 Products Trading Restricted Fund	2022 Products Trading Unrestricted Fund	2022 Total
Country Park						
Marketing	-	2,358	2,358	-	-	-
Administration	-	824	824	-	4,254	4,254
Utilities	-	12,196	12,196	-	11,058	11,058
Household	-	825	825	-	2,358	2,358
Worldpay & other bank charges	-	2,160	2,160	-	-	-
Food & drink purchases	-	3,702	3,702	-	5	5
Cabins & caravans	-	180	180	-	958	958
Staff Salaries & NIC	-	-	-	-	2,437	2,437
Repairs & maintenance	-	7,584	7,584	-	11,141	11,141
Grounds & garden expenses	255	1,081	1,336	-	938	938
Products expenses	-	3,774	3,774	-	(311)	(311)
	<u>£255</u>	<u>£34,684</u>	<u>£34,939</u>	<u>£-</u>	<u>£32,838</u>	<u>£32,838</u>

OTHER VEHICLE COSTS

	2023 PIP Restricted Fund	2023 Total	2022 PIP Restricted Fund	2022 Total
Other vehicle costs	23,117	23,117	14,325	14,325
	<u>£23,117</u>	<u>£23,117</u>	<u>£14,325</u>	<u>£14,325</u>

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2023

10 EXPENDITURE ON CHARITABLE ACTIVITIES (Continued)

SOCIAL FUND PURCHASES AND OUTINGS

	2023 Social Fund Restricted <u>Fund</u>	2023 <u>Total</u>	2022 Social Fund Restricted <u>Fund</u>	2022 <u>Total</u>
Social fund presents	1,629	1,629	1,136	1,136
	—	—	—	—
	<u>£1,629</u>	<u>£1,629</u>	<u>£1,136</u>	<u>£1,136</u>
	—	—	—	—

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2023

11 FIXED ASSETS

	<u>Main Buildings &amp; Grounds</u>	<u>Bungalow &amp; Cottage</u>	<u>Meeting Hall</u>	<u>Workshop &amp; Outbuilding</u>	<u>Garden House</u>	<u>Motor Vehicles</u>	<u>Equipment &amp; Fittings</u>	<u>Country Park</u>	<u>Flats</u>	<u>The Stables</u>	<u>Total</u>
<u>Cost</u>											
As at 1 April 2022	876,357	458,207	167,151	47,682	512,368	51,643	207,597	235,038	227,898	921,253	3,705,194
Additions	8,278	8,859	-	-	8,511	28,995	49,238	-	-	-	103,891
Disposals	-	-	-	-	-	(8,065)	-	-	-	-	(8,065)
As at 31 March 2023	884,635	467,076	167,151	47,682	520,879	72,573	256,835	235,038	227,898	921,253	£3,801,020
<u>Depreciation</u>											
As at 1 April 2022	87,591	51,338	18,339	10,987	57,010	36,222	126,421	102,319	26,015	101,881	620,123
Charge for the year	15,352	8,139	2,976	1,476	9,124	3,985	27,178	13,179	4,032	16,356	101,797
Eliminated on disposals	-	-	-	-	-	(6,150)	-	-	-	-	(6,150)
As at 31 March 2023	102,943	59,477	21,315	12,463	66,134	36,057	153,599	115,498	30,047	118,237	£715,770
<u>Net Book Value</u>											
As at 31 March 2023	£781,692	£407,599	£145,836	£35,219	£454,745	£36,516	£103,236	£119,540	£197,851	£803,016	£3,085,250
As at 31 March 2022	£788,766	£406,869	£148,812	£36,695	£455,358	£13,421	£81,176	£132,719	£201,883	£819,372	£3,085,071

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2023

FIXED ASSETS (Continued)

The Trust's freehold properties are insured for £12,050,036. This represents the cost of demolition and reconstruction and may exceed the open market value

12 DEBTORS AND PREPAYMENTS

	<u>2023</u>	<u>2022</u>
Fees outstanding	56,394	121,101
Income tax recoverable	5,695	8,367
Other debtors	5,767	-
Prepayments & accrued income	35,323	1,805
	<u>£103,179</u>	<u>£131,273</u>

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

a) 31 March 2023

	Revenue Housing Fund	Products Trading Fund	Capital Projects Fund	Restricted Capital Projects Fund	PIP Fund	Social Fund	<u>Total</u>
Fixed Assets	-	-	3,027,554	21,180	36,516	-	3,085,250
Stock	7,664	3,499	-	-	-	-	11,163
Debtors	93,058	788	5,695	-	3,638	-	103,179
Cash & Bank	611,593	96,098	477,788	57,870	28,832	531	1,272,712
Creditors due within one year	(118,690)	(13,446)	(12,589)	-	(544)	-	(145,269)
	<u>£593,625</u>	<u>£86,939</u>	<u>£3,498,448</u>	<u>£79,050</u>	<u>£68,442</u>	<u>£531</u>	<u>£4,327,035</u>

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2023

ANALYSIS OF NET ASSETS BETWEEN FUNDS (Continued)

b) <u>31 March 2022</u>	Revenue Housing Fund	Products Trading Fund	Capital Projects Fund	Restricted Capital Projects	PIP Fund	Social Fund	Total
Fixed Assets	-	-	3,048,963	22,687	13,421	-	3,085,071
Stock	7,363	4,701	-	-	-	-	12,064
Debtors	121,540	1,366	8,367	-	-	-	131,273
Cash & Bank	593,234	84,662	454,886	52,737	72,892	1,298	1,259,709
Creditors due within one year	(110,461)	(5,589)	-	-	(442)	(68)	(116,560)
	<u>£611,676</u>	<u>£85,140</u>	<u>£3,512,216</u>	<u>£75,424</u>	<u>£85,871</u>	<u>£1,230</u>	<u>£4,371,557</u>

Restricted Capital Project Funds are represented by:

	B/Fwd at 1 April <u>2022</u>	Income	Expenditure	C/Fwd at 31 March <u>2023</u>
Second Site Project	47,109	-	-	47,109
Groundwork	3,071	-	307	2,764
Will Bailey Trust	5,399	-	420	4,979
W Orbill Trust	2,944	-	434	2,510
Ragdale Hall	160	-	40	120
Inner Wheel - Stamford	645	-	54	591
Susan Emery Trust	1,500	-	-	1,500
The Screwfix Foundation	9,506	-	200	9,306
The Morrison's Foundation	329	-	82	247
Central England Co-Operative	753	-	15	738
Staff Welfare Fund	3,000	-	570	2,430
Rotary Club for Rutland/Melton Round Table	1,008	-	252	756
Trees Fund	-	255	255	-
Van Den Broek Fund	-	6,000	-	6,000
	<u>£75,424</u>	<u>£6,255</u>	<u>£2,629</u>	<u>£79,050</u>

## THE LODGE TRUST CIO

### NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2023

#### ANALYSIS OF NET ASSETS BETWEEN FUNDS (Continued)

The Second Site project relates to the Charity's attempt to establish a second base of operations, initially near Milton Keynes, although explorations were made into looking at other areas. Donations have been received and some exploratory costs expended during previous years, although there has been no income or expenditure received in the year to 31 March 2023. This project is currently not being actively pursued.

Groundworks relates to a grant received towards the cost of outdoor gym equipment purchased. The expenditure each year will relate to the depreciation charge on the equipment purchased.

The Will Bailey Trust relates to a grant received towards the cost of a trike and a shed to house it. The expenditure relates to the depreciation charge on the assets purchased.

The W Orbill Trust relates to grants received to purchase a number of different pieces of equipment and also to improve access to the café and wheelchair access to the cabins. The expenditure relates to the depreciation charge on the assets purchased.

Ragdale Hall relates to a grant received to purchase a carder. The expenditure relates to the depreciation charge on the asset purchased.

Inner Wheel – Stamford relates to a grant received towards the purchase of a sewing machine. The expenditure relates to the depreciation charge on the asset purchased.

The Susan Emery Trust Fund relates to a donation received towards holiday costs. This has not been expended yet as residents have not been able to resume holidays following the Covid 19 pandemic.

The Screwfix Foundation fund relates to a grant received towards new windows in the Bungalow. The expenditure relates to the depreciation charge on the asset purchased.

The Morrison's Foundation relates to a grant received towards the purchase of gardening equipment. The expenditure relates to the depreciation charge on the asset purchased.

Central England Co-Operative relates to a grant to purchase an extractor fan. The expenditure relates to the depreciation charge on the asset purchased.

Staff welfare fund relates to funds received from a donor to be spent on staff. Some expenditure has been incurred in relation to this but discussions are ongoing for the remainder of the funds so as to make the best use of the funds to benefit staff.

Rotary Club of Rutland/Melton Round Table relates to a donation received towards the purchase of a hoist. The expenditure relates to the depreciation charge on the asset purchased.

The Trees Fund relates to donations received towards the purchase of trees for the Country Park. This fund was fully expended during the year.

The Van Den Broek Fund relates to a donation given to be spent on staff and residents. No expenditure has yet been incurred on this fund as discussions are ongoing as to how best to utilise the funds.

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2023

14 RELATED PARTY TRANSACTIONS

Trustee Dr E J Hodges has a close relative as a resident at The Lodge Trust. Their residency is on a normal commercial basis along the same lines as all other residents. The fees receivable from the local authority for their residency for the year were £72,252 (2022: £66,278). As at 31 March 2023 £5,266 (2022: £5,266) was outstanding and owed by the local authority.

During the year, donations without conditions totalling £3,650 (2022: £3,700) were received from trustees.

15 LEASING COMMITMENTS

The Lodge Trust at 31 March 2023 has total lease commitments as follows:

Expiring within one year	7,357	13,641
Expiring within two to five years	12,315	13,388
Expiring after more than five years	-	4,373
	<u>19,672</u>	<u>31,402</u>
	£19,672	£31,402

16 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	<u>2023</u>	<u>2022</u>
Net movement in funds	(44,522)	300,459
Add back: Depreciation charge	101,797	99,197
Deduct: Reclassification of tangible fixed assets	-	(957)
Deduct: profit on disposal of assets	(2,885)	-
Deduct: Interest shown in investing activities	(10,108)	(3,466)
Decrease/(Increase)/ in stock	1,202	(2,029)
(Increase)/Decrease in debtors	27,793	(46,267)
Increase/(Decrease) in creditors	28,709	51,896
	<u>101,986</u>	<u>398,833</u>
Net cash generated from operating activities	£101,986	£398,833

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2023

17 CASH AND CASH EQUIVALENTS

The amounts disclosed on the Cash Flow Statement in respect of cash and cash equivalents are in respect of these Balance Sheet amounts:

Year ended 31 March 2023	<u>2023</u>	<u>2022</u>
Cash & cash equivalents	<u>£1,272,712</u>	<u>£1,259,709</u>
Year ended 31 March 2022	<u>2022</u>	<u>2021</u>
Cash & cash equivalents	<u>£1,259,709</u>	<u>£963,029</u>

18 ANALYSIS OF CHANGES IN NET FUNDS

	<u>At</u> <u>01/04/22</u> £	<u>Cashflow</u> £	<u>At</u> <u>31/03/23</u> £
Net Cash			
Cash at bank and in hand	<u>1,259,709</u>	<u>13,003</u>	<u>1,272,712</u>
Debt	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>£1,259,709</u>	<u>£13,003</u>	<u>£1,272,712</u>

**THE LODGE TRUST CIO**

England & Wales - Charity number 1161735

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# Accounts

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**THE LODGE TRUST CIO  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2022**

**REGISTERED CHARITY NUMBER: 1161735**

THE LODGE TRUST CIO

CONTENTS

	<u>Page No</u>
Report of the Trustees	1 – 14
Independent Auditors Report	15 – 18
Statement of Financial Activities	19
Balance Sheet	20
Statement of Cash Flows	21
Notes to the Accounts	22 – 38

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

**THE LODGE TRUST CIO - REPORT OF THE TRUSTEES**

The trustees are pleased to present their report together with the financial statements for the charity for the year ended 31 March 2022

**OBJECTIVES AND ACTIVITIES**

The Lodge Trust has continued through the past year to implement its charitable objectives. It has maintained and developed the services for the benefit of the residents.

The Constitution dated 19 May 2015 states that the objects of the Trust are to provide a home, educational and work opportunities, based on orthodox Protestant Christian values for the benefit of people with learning disabilities, who have expressed the desire to be supported in a provision which promotes their spiritual, material and mental welfare, and is tailored to their individual needs, and which promotes independent living and life skills development.

The Trust is situated on a twenty acre site within the village of Market Overton in Rutland. We provide a residential home, meaningful work opportunities and leisure activities for 30 people with learning disabilities. Additionally, we provide opportunities on weekdays for up to 15 people with learning disabilities who live locally to access our services.

Accommodation is split between six well equipped residences all having their own style and character. Each has their own individual gardens as well as a large area of communal gardens. We also have a number of communal leisure and meeting spaces. Half of the site has been developed into a Country Park. This has a café, a place to walk, outdoor leisure equipment, a children's play area and a small holiday facility consisting of a registered caravan and motorhome site and two holiday lodges. Our Work and Education Services (WES) provides meaningful work opportunities in horticulture, woodwork, crafts, grounds maintenance and catering services. The café provides accredited training and work opportunities.

We are regulated and inspected by the Care Quality Commission (CQC).

**PUBLIC BENEFIT**

The Trustees confirm that they meet the Charity Commission guidance on public benefit (PB1-3), Charities Act 2011 through the Charity's aims and objectives and in planning future activities in the provision of specialised care for adults with learning disabilities.

The purposes of The Lodge Trust CIO comply directly with the following of the Charities Act's descriptions of "charitable purpose" which are accepted as in themselves 'public benefits'.

- a) **The advancement of education** – to teach new skills and develop existing skills among our Service Users, treating each person individually and seeking to enhance their abilities in innovative and fresh ways.
- b) **The advancement of religion** – staff and volunteers share, teach and model orthodox protestant Christian values. Realistic and meaningful work increases self-worth/ self-esteem as well as giving purpose and a sense of belonging to Service Users. Society benefits from our Christian ethos and philosophy to "love one another as God has loved us".

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

The Lodge Trust exists to serve the Lord Jesus Christ through transforming the lives of people with learning disabilities and impacting communities through professional support, voluntary services and resources that express the practical love of Jesus Christ. Its current activities and development plans pass the test of whether society would be the poorer for its absence.

In common with many other social care providers, The Lodge Trust delivers a Government-directed and funded public service for the benefit of those who qualify for statutory funding. The nature of The Lodge Trust as a Christian service provider (and enabler) means that The Lodge Trust also offers Christian spiritual support and encouragement to those who desire it.

The Lodge Trust CIO employs 65 staff (some of whom are part-time). This makes us a significant employer in Rutland and that brings a benefit to the local economy

**ACHIEVEMENTS AND PERFORMANCE**

The COVID-19 Pandemic has continued to impact our services during this year. We have been agile and responsive, changing our services and approach in response to Government guidance and best practice. Our aim has been to protect our residents, staff and other visitors to our site. We have experienced no serious illness or harm from COVID-19.

We have also maintained our Christian ethos. The monthly 'Lodge Service' and weekday large group morning devotions have been replaced and residents meet together in their households for morning devotions. Residents join local churches on a Sunday and during some weekdays via video conferencing. Pastoral Staff continue to pray and read the Bible with our residents as they request. A return to church will be facilitated as soon as it's safe to do so and the guidance allows.

The Lodge Country Park and Café have been closed since the pandemic started in order to protect our residents and also to give individual households space to exercise when they have been unable to mix with others. The pandemic has also necessitated the closure of the Children's play area. This is owned by Market Overton Play Area (MOPA – Registration No: 1176295) and the Lodge Trust, in return for a peppercorn rent, allow them to site this on Trust land within our Country Park.

When guidance has allowed, the Camping and Motorhome Club (CL) site and our two holiday lodges have been opened to the public. These are remote and screened from our residential care home.

Unfortunately all external events such as sale days, families' day and the annual Carol Service had to be cancelled due to the pandemic, however we worked hard to find alternative ways of achieving similar outcomes such as online product sales and videoing each household contributing to the Carol Service video which was then uploaded to YouTube with limited viewing rights for families and friends.

We would normally run two sale days in May and November for supporters and members of the local community to attend, see the work of the Trust and purchase goods made by the residents. Despite not being able to run these events, we continued to supply local village stores and garden centres with kindling for resale. Many customers enjoy using this product and appreciate the work our residents do in producing these from old pallets. We have also continued to supply plants for sale from our horticulture work and many other items for sale from our woodwork, craft and enterprise projects. We also made and sold many Christmas cards, Wreaths and a Calendar.

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

The Lodge Trust CIO's community based work, equipping churches and training volunteers, together with our capital programmes and operational services are part-funded by voluntary gift income. The majority of our volunteers have not been able to attend site during the pandemic, but we have been able to continue to work with an organisation called 'Time for God', who are an international volunteering charity. Placements have been able to be safely arranged for five European volunteers to be with us for several months.

Our resident and staff benefit greatly from these placements and in past years, former volunteers have returned to work with us. Our residents have also been supported to travel overseas to visit former volunteers and stay with them in their homes.

We see that these services, and the ministry offered through them, has a transforming effect not only in the lives of the people with learning disabilities who are directly supported, but also within their families as well as local and international communities. It is our experience that there is still a high demand for 'intentional community'; The community and atmosphere created here is often commented on positively by residents, family members, volunteers and other visiting professionals. This is further evidenced by the number of enquiries from families seeking a place for their loved one.

**Families regularly speak of our specific benefit to their relative:**

*"I would like to thank you both again for your efforts in making A's review so personalised."*

*"We're very grateful for all that you do at The Lodge, under much pressure and still with godly care."*

*"So grateful to you all for keeping B safe and happy during these difficult times. Technology has proved invaluable and reassuring enabling us to connect virtually."*

*"Thank you for the meeting yesterday and for all your care of C over the past year. It is very good to see him so happy and thriving. Please do also pass on my thanks to D and everyone else involved in C's care. God bless"*

*"Thank you for looking after E this year and can you thank all other staff involved in her care."*

We were unable to have the annual Carol Service on site due to COVID-19 restrictions, however residents in each house contributed a part of the service. It was videoed and then uploaded (with limited viewing rights) to YouTube for relatives and friends to enjoy. We received the following feedback:

*"Just had a quick look and it looks amazing! Thank you so much F and the team for putting this together"*

*"That is beautiful and brought me so much joy. I have never witnessed G be so engaged in singing. Lots of love to you all at Christmas."*

**Other professionals also comment:**

*"Loved coming today. The residents are all great and was really nice to see some characters. The job you guys do is amazing."*

*"I love coming here – it's one of my favourite places"*

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

*"Really impressive how on it you are, you have been pro-active in stopping contacts coming to work, and are one of the settings with very few outbreaks, well done".*

**Here are some views expressed by residents who live at The Lodge Trust:**

*"It was H's birthday today and there was cake."*

*"We had face painting and lots of things to eat and there was noise supporting England. J was a ladybird."*

*"We have more freedom to walk off site and this is good."*

*"Christmas was good. There was lots of food and decorations."*

*"We are enjoying visits offsite."*

*"We have been able to go back to walking group, swimming and other activities."*

*"Families are visiting, these are going well"*

*"All the Residents enjoyed the Hungarian night prepared by the Interns. There was good food and entertainment."*

*"The work teams are going well and it feels more like normal."*

*"This morning we planted a tree in the country park to remember those from the Social Care sector who died from Covid while caring for others."*

*"There are some good day trip activities planned over Easter."*

*"We are looking forward to Easter. Some are planning to go to church."*

Residents continue to have good outcomes in their lives. All the annual reviews have been positive, with good feedback from the residents, social workers and families about the enjoyable, fulfilled and active lifestyles they lead. We end the year at full capacity with 30 residents. We have a process in place to assess and prepare potential new residents and their families should there be a vacancy.

**Support for people to live their lives safely and well**

We provide different levels of staff support and the team works closely with our residents and day service users to tailor the support given to their individual needs. This is a growing and exciting process as the people develop their independence and self-esteem. As well as the wide range of on-site activities, we also organise many outside leisure activities and even though some have stopped due to the pandemic, others have carried on such as the walking group. As an example, we have also been able to organise meals out working with a local restaurant to hire the whole room for the evening, ensuring appropriate testing and PPE was in place. Swimming, Horse Riding, Snooker, Bowls etc. will recommence when safe to do so and as guidance allows.

The changing support needs of some residents mean we invest in hoists, lifts and other aids, including all the required moving and handling training to ensure our staff can meet the extra care needs in a dignified way for our

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

residents whilst minimising the risk of injury to both residents and staff. We invest significantly in Health and Safety and employ an appropriately qualified external consultant who audits and advises us.

As required we employ specialist inspection and assessment services such as Fire Safety, Legionella, Asbestos, Oil and Electrical services. We record and track our responsibilities to service and maintain the many systems we operate on our Care Management System (CMS).

The Lodge Trust sees the training and development of all its staff as integral to all it does. It achieves this by offering and funding an extensive package of training delivered in house in person as well as online using a Skills for Care (SFC) endorsed digital training provider. The Lodge Trust continues to meet the national changes in Health and Social Care training, offering the Diplomas in Health and Social Care, the Care Certificate and ensuring that we continue to meet the Care Standards' outcomes. We use a mix of experienced internal and external assessors to ensure the quality of our diploma training remains high.

#### REGULATED ACTIVITIES

The Lodge Trust is registered with the Care Quality Commission (CQC) to provide accommodation for persons who require personal care. As illustrated already, our home is not the typical residential home. We are situated on a very large rural site with six units of accommodation, so people are not living in one big house. In addition, we have well equipped workshops and extensive gardens which greatly add to the quality of the service we provide.

The charity was last inspected in by the Care Quality Commission on the 24<sup>th</sup> August 2017 and found our services to be 'Good' on every one of their Key Lines of Enquiry (KLOE). In March 2020, the CQC suspended their routine inspection programme in response to Covid-19. At the time of writing they are making a phased return to routine inspections. For the Lodge Trust they have continued to use a mix of on-site and off-site monitoring to ensure the safety and quality of the care we provide. In accordance with this approach, the monthly reviews they have carried out of the data available to them about The Lodge Trust, has not found evidence that they need to carry out an inspection or reassess their rating of our services.

We are aiming for an 'Outstanding' rating in our next formal inspection, whenever that might be, but recognise only 3.5% of all Care homes in England and Wales currently attain such a standard.

Under our current registration the CQC will not give the Trust permission to expand the current service beyond 30 residents at the Market Overton site. The Trustees have considered a second site and made significant attempts to work with a number of stakeholders to facilitate this, but this has not come to fruition and therefore these plans are currently on hold. The CQC's current policy states "*We will only register, and favourably rate, services that allow people's dignity and privacy to be maintained and that facilitate person-centred care. This must be in line with current best practice guidance and not be developed as new campus or congregate settings.*" [i.e. group homes clustered together on the same site, sharing staff and some facilities, where staff are available 24 hours a day.] (Source: Right Support, Right Care, Right Culture. October 2020). This policy will continue to be monitored by the Trustees together with the feasibility of alternative means of provision which would fit both our Charitable Purposes and CQC policies.

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

**FUNDRAISING REPORT**

The Lodge Trust raises funds via a number of different streams:

- Individual giving: This is the largest part of our efforts in fundraising. We send out regular written communications to people who have asked to receive these, by post and email. We also use social media and our website to run online campaigns. We don't telephone people or undertake door to door collections to raise funds.
- Events such as sale days: Normally in May and November.
- Grants and trust funds: We regularly apply to grant giving bodies and trust funds when we have a specific capital funding need. We use our online database to keep a track of who we have applied to and when and what follow up is needed in order to adhere to the rules of the funding bodies and give feedback requests.
- Legacies: There is a legacy information pack on the website available to download or request to be posted. This gives information on how to leave us gifts in their will.

The amount of donations and legacies received during the year is detailed in the Statement of Financial Activities.

Although the Lodge Trust is not registered with the Fundraising Regulator, we operate our fundraising in a responsible manner and all fundraising activity is carried out with the same ethos and professionalism with which we approach our other activities. The Trust carries out its own fundraising and does not currently engage any external third parties on its behalf.

There have been no complaints received during the year regarding our fundraising activities.

The protection of vulnerable people is a fundamental tenant of the Trust, given its primary activity involves the care of vulnerable people. All fundraising activities and events are overseen by the Administration Services Manager who has a relevant qualification in fundraising and is also trained in appropriate safeguarding practices.

**FINANCIAL REVIEW**

Total income has shown an increase in 2021-22 of £302,586 to £2,096,845, which included an insurance business interruption claim of £114,957. This was less than estimated in last year's report, but we were professionally represented and the figure is an accurate reflection of the losses we incurred. Residential fees continue to be our principal source of funding. Residential fees have risen but WES fees remain at reduced levels because of the loss of income from day service users and the closure of the Café and Country Park.

The level of Residential fees received from Local Authorities has increased due to annual reviews, changing needs, cost of living increases as well as management efforts to ensure a fair cost of care is received for each resident. We recognise the difficulties being experienced by the Authorities, but the needs of Service Users must still be fully met. The requirements of the Care Act 2014 are also more demanding. We continue to ensure our funding keeps pace with the quality of the services we provide.

As mentioned, we have again benefited from the support of both local and international volunteers. It is estimated that the net value to the organisation of the various volunteers is approximately £22,700 and the Trust is very grateful for the work they have done throughout the year. This figure has not been included in the Accounts.

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

During the year, donations of over £62,000 have been received and we are grateful for all gifts however large or small, and the generosity shown towards us. The donations include some restricted donations.

Expenditure has decreased by £15,147 to £1,796,386 for the year. Individual salaries have increased during the year, however costs have decreased across a number of different areas in the year, with the largest one being care staff salaries, due to having a number of vacancies.

Lower costs combined with an increase in income from Residential Fees, COVID support grants and a sizeable insurance payment has resulted in an increase in reserves.

**Investment powers and policy**

Investments have been maintained in view of the capital and reserve holdings. These have provided a small return during the year and yet still permit good access to the funds within appropriate timescales. During the year we have been investing our capital in anticipation of the expansion to a second site but our initial hopes of securing a location and achieving CQC registration have not yet come to fruition. The trustees continue to pray much about this matter.

**Salaries**

The annual review of salaries is conducted by the full board of Trustees. The remuneration of the CEO was agreed separately and in the absence of the CEO. Pay and remuneration benchmarks against a database (NMDS-SC), which is the leading source of information on the adult social care workforce throughout England, are taken into consideration along with local conditions affecting recruitment and retention.

**Reserves policy**

The Financial Reserves Policy is reviewed annually at the AGM. The Trustees consider that the level of reserves is adequate to meet the needs of the organisation for the continual operation of the Trust.

- The Trustees regularly review the finances and budget, together with the cash flow of the Trust as part of the effective stewardship of the Trust. The available funds after deducting all liabilities at 31 March 2022 excluding fixed assets of £3,085,071 is £1,403,406
- Cash reserves are needed to fund the current working capital requirements of the Trust, including unforeseen funding or other difficulties.
- The Trustees are committed to maintaining the accommodation and site to a high standard.

The investment policy is for the investments to generate an annual income which can be used for the capital improvements of the charity. In addition, capital is being accumulated with the intention of funding the purchase and construction of a second site providing similar care, support and employment opportunities as at Market Overton. The trustees seek, as far as is practicable, to ensure that the maximum exposure to any one Bank or FCA regulated financial institution (like a Building Society) does not exceed the FCA protected limit of £85,000. At 31 March 2022, one savings bank account had funds exceeding this amount and thus potentially exposed. Additionally, funds held with CAF Bank Ltd were exceptionally high at 31 March 2022. This was a conscious decision taken by the Trustees to ensure liquid funds were available for the Trust at the start of the Covid 19 pandemic in the event that cash flow issues may arise from Local Authorities and other funders or a sudden

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

reduction in income from loss of residents due to COVID-19. Our current investment policy includes a combination of short and longer term high yield (relatively speaking) cash deposits.

We aim to:

1. Match the risk and maturity of the investments with the requirement for funds.
2. Invest in liquid assets so that they can be converted into cash quickly.
3. Invest in a way that does not conflict with the charity's aims and objectives and which is prudently of minimum risk.

The Lodge Trust CIO banks with CAF Bank Ltd. which is owned and operated by a charity; it is the bank for charities, dedicated to serving the sector and providing banking services. CAF Bank provides simple and straightforward day-to-day banking, with the high ethical values and fairness you would expect from a bank owned by a charity.

**Funds held as custodian trustee on behalf of others**

The Trust receives benefits from the DWP or local authorities on behalf of many of the residents. This is deposited into a separate bank account. This income partly funds their residential fees and their personal allowances; the latter is paid directly into residents' own bank accounts at the end of the month. At the year-end there was no balance due to residents from this account.

**RISK MANAGEMENT**

The Trustees have a risk management strategy which comprises:

- A review of risks at each Management Committee and Trustees' meeting.
- The establishment of systems and procedures to mitigate those risks identified and recorded in the risk register.
- The implementation of control measures designed to minimise any potential impact on the charity should those risks materialise.
- Development of a costing model to enable us to negotiate with confidence with local authorities
- Reduction of overheads

**Principal risks and uncertainties**

Policies and Procedures encompass all areas of the services we provide and are regularly updated. Quality assurance is provided monthly through an internal Quality Committee meeting attended by senior managers which reports to the Management Committee monthly. Training is given at every level in the Trust. Regular supervision is delivered and action plans monitored.

The principal risks are identified as:

1. Abuse, Regulatory or Other Statutory failings
  - a. Service Users are vulnerable adults and our reputation is critical to maintaining our status as a trusted care provider. The risk of damage to our reputation through abuse, regulatory and other failings associated with the delivery of our services is managed through a robust approach of
    - i. Policy Driven Standards,
    - ii. Training,
    - iii. Manager Supervision and
    - iv. Quality performance indicators linked to the Assurance mechanisms above.

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

2. Financial Fraud

The Trustees take steps to ensure there are effective systems of control over the operations and finances of the charity that are appropriate to the scale and complexity of the activities. These controls include those to safeguard vulnerable people; financial and operational delegations and further controls to prevent and detect fraud and ensure the security of assets and the integrity of the services we provide for our Service Users.

3. Underfunding by Local Authorities

- a. In common with other providers of services funded by the public sector, The Lodge Trust CIO's operating margins (the difference between the income from and cost of delivering services) continues to be under pressure from limited income growth and increasing costs. The changing needs of people with learning disabilities due to illness and ageing also result in additional costs being incurred. Failure to maintain or improve these margins will limit the amount of unrestricted funds available to invest in the future development of our services and their delivery.

Actions taken to mitigate this risk include:

- i. On-going negotiations with local authorities and CCG's to maintain revenue income
- ii. Early identification of changing individual needs and close liaison with local agencies leading to prompt recognition of increased funding requirements.

4. Insufficient Staffing.

- a. Sufficient staff to meet the needs of our residents is a challenging due to a combination of pay, market conditions and the rural location of Market Overton.

Actions taken to mitigate this risk.

- i. Significant work has been done this year to increase pay and conditions to improve recruitment and retention.
- ii. We have improved staff benefits (Benenden Healthcare membership, Blue Light Card).
- iii. We have maintained our Investors in People Silver Award status.
- iv. We have undertaken a review of our advertising and recruitment practices in order to maximise the effectiveness of our recruitment process.

5. Medication Errors

- a. Risk to life, Harm to residents. These risks are mitigated with Medication Training, an eMAR electronic medication system, a BESS scoring system to monitor the severity of any errors triggering supervision meetings, retraining or removal from medication givers.

6. Major Incident (Storm, Fire, Flood)

- a. Risk to Life, Buildings damaged or unusable. These risks are mitigated with staff training, test evacuations, PEEP's (Personal Evacuation Plans), Emergency facilities management plans (EMFAC), Technology (Alarms, Fire suppression systems, and Medicare on-call and alarm systems), Inspections and regular maintenance of systems and buildings.

7. Cyber Attack.

- a. Risk of data loss, Risk of Data breach, Business disruption, Reputational damage, financial penalty. These risks are mitigated with third party support, providing industry standard solutions to data security, data backup, virus and ransomware detection and prevention. All external services protected with two factor authentication (2FA). Cyber Insurance is in place.

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

8. Disease Outbreak (Pandemic, Epidemic, Virus, Legionnaires)
  - a. Risk to life, Harm to Residents, Staff, and Visitors. Lack of Staff.  
These risks are mitigated with a Staff Training, Infection Prevention Control measures, Vaccination, Regular testing and sampling and Contingency Planning.
  - b. The risk of an outbreak of COVID-19 amongst residents and staff having a deadly impact has significantly reduced with the advent of multiple vaccinations and the COVID-19 virus mutating into less virulent forms. At the same time the challenge of maintaining safe staffing levels due to staff illness continues to present a significant risk. This has been mitigated with robust contingency planning. At the time of reporting, even though we have suffered a number of outbreaks no such events have caused serious illness or threatened safe staffing levels for which we are thankful to God and to our staff team, who have worked in a dedicated and professional manner during what has been an unprecedented time of professional and personal stress.

### PLANS FOR THE FUTURE

We are passionate about helping society at large see that people with learning disabilities can choose to have a faith and choose to be supported in developing that faith in an intentional community. Furthermore, local communities and churches can be equipped to help and support people with learning disabilities to the enrichment of all. Recent trends in adult social care (including those with learning disabilities) have focused more on inclusion in the wider community based on the premise that people prefer to live in their own homes. Local authorities (the commissioners) claim there are financial benefits for adopting this approach and we would acknowledge that, while this is true for some people, it is wrong to assume that this is the best approach for everyone with a learning disability. We see a continued need for vibrant residential communities that offer excellent person centred care as viable alternatives to supported living for some people with learning disabilities, who choose to live this way. We believe this choice ought to be available and not restricted on the basis of ideology or financial cost.

God has made us capable of relating with others and people tell us they feel isolated for much of their time in the wider community. Jesus said the second greatest command was to love our neighbour as much as we love ourselves. One of the great advantages of living together with others is the sense of belonging, helping each other, and making a difference together. People like to be together as well as to have their own space.

The Bible reminds us, "As one piece of iron sharpens another, so friends keep each other sharp." Our community offers companionship and support. In addition, Christian support offers safety. If a resident is anxious about anything there are always people to talk and pray with. We guide them in good paths and are constantly on guard to protect them from danger and abuse. We believe our residents are safer with many staff sharing their lives in a community where Christ is central and behaviour seeks to bring praise to God. We have a clear Christian Ethos policy and all staff agree to support this whether or not they would describe themselves as having a Christian faith.

The demand for places at our Rutland site exceeds the provision currently available. These families come from all parts of the UK, seeking Christian support for their relatives. We operate an assessment and consultation process to ensure should a place becomes available we are able to fill it positively with the minimum of delay.

We believe that the service we have to offer is unique from any other service of its kind. Not only do we offer a Christian community and support to adults who choose to live with us and use our service, but we also offer support to local churches, employers and families of the adults using our service. Although this second site project may seem unlikely for the reasons given previously in this report, we believe with patience and perseverance this is possible in the future with God's help and guidance.

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

**GOVERNANCE, ORGANISATION AND PARTNERSHIPS**

**Governance**

- **Legal Status**  
The Lodge Trust is a Charitable Incorporated Organisation (CIO), governed by a Constitution dated 19 May 2015. It is registered as a charity with the Charity Commission of England and Wales, Registered Charity number 1161735
- **The Annual General Meeting (AGM)**  
The AGM is held in July. The Chair and Vice Chair of the Trustees, the Management Committee representatives and the Finance and Budget Committee representatives are all appointed at the AGM. The Trustees are asked to sign their adherence to the Basis of Faith, the Objects of the Charity and indicate their fitness to continue to serve as a Trustee.
- **Meeting of the Trustees**  
The Trustees meet quarterly in January, April, July and October.
- **New Trustee induction and training**  
New Trustees are appointed on the basis that they not only adhere to the Basis of Faith and the Objects of the charity, but that they have an expertise and level of experience which is appropriate to the current and developing needs of the organisation. They are given copies of the Trust Deed and the relevant Charity Commission literature to ensure that they are aware of their duties and responsibilities as Trustees. They are given an induction day within the organisation to see how the organisation functions. They are invited to attend external training courses as required.
- **The Management Committee**  
Is appointed by the Trustees to meet ten times each year to oversee the operational management of the organisation. This committee includes two Trustees, the CEO, Registered Manager, an external independent member and a resident representative, who gives a report from the resident's committee which is called 'Our Voice'. During their monthly meeting the Management Committee would normally visit one of the houses to talk with the residents and the staff on duty and report back on their findings.
- **The Budget Committee**  
Is appointed to set the annual Budget for the consideration of the full Trustee Board. This committee consists of two Trustees, the CEO, Finance Manager and Residential Manager.
- **Working groups**  
Are set up as appropriate by the Trustees to address and advise on specific issues, such as details of future developments, investments etc.

**Organisation**

- The Chief Executive Officer (CEO), Ramsey Pigott BSc PGCE, is appointed by the Trustees to facilitate effective operations and is responsible to them for the day-to-day operations of the charity. He is registered as the CQC 'Nominated Individual'. The Chief Executive has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and care standards. Extensive reporting is supplied to the Trustees by the CEO and Senior Management Team (SMT), including monthly Quality Meeting, Health & Safety Meeting minutes, Head of Service reports and monthly Management Accounts.

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

#### GOVERNANCE, ORGANISATION AND PARTNERSHIPS (Continued)

- The CQC Registered Manager, Josiah Knight BSc Hons (Medicine) NVQ5 – Leadership for Health and Social Care Registered Manager No. (CON1-11730566978), manages the regulated activities of the Lodge Trust CIO, solely at the location stated below, of accommodation for persons who require personal care.

#### Partnerships

- We are members of the Evangelical Alliance. The Evangelical Alliance is made up of hundreds of organisations, thousands of churches and tens of thousands of individuals. It is the oldest and largest evangelical unity movement in the UK.
- We have a wide support base of local churches, individual supporters and families of our residents. We are very grateful to all who have prayed faithfully for us and supported us financially and in other practical ways. Financial gifts made to the charity go towards capital cost expenditure and not towards the administration or operation costs. We are known in many churches through our volunteers, supporters and the wide circulation of our news and prayer letters. Our residents regularly attend local churches for Sunday services and other events, and some are members of these churches. During the pandemic, they have continued to take part in services via digital platforms.
- We are members of the Association for Real Change (ARC), a national umbrella organisation for learning disability services.
- We are members of The Rutland Learning Disability Partnership Board (LDPB).
- Market Overton Parish Council (MOPC)  
We have appreciated the positive support of MOPC over many years and particularly through the pandemic while the Country Park has been closed. The local community have been very supportive of us and the messages and gifts at Christmas were much appreciated. We are grateful to be part of such a community and thankful that they graciously understood the impact the pandemic had on our ability to engage with them.
- Market Overton Play Association (MOPA)  
We are grateful for the partnership we have with MOPA and their understanding during this period of closure for the Country Park and Play Area.

Now in the 39th year of operation, we give praise to God for His goodness to us as an organisation in enabling us to provide Christian homes for those who have chosen to be supported in this way. We give thanks to God for His unfailing love, His guidance and His daily provision for all our needs. We readily acknowledge that without the commitment of our staff and volunteers, such service delivery would not be possible, and we wish to express our sincere appreciation for their dedication to the work. We acknowledge the partnership and goodwill of so many other stakeholders and thank them for their help and support during the year.

#### Related parties

The charity has working relationships with a number of local authorities for the provision of care for people with learning disabilities. The Chief Executive has delegated powers to agree contracts on behalf of the organisation. As a Registered Home under the Care Act 2014, the charity has to meet the requirements of the Act and is regulated by the Care Quality Commission (CQC).

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

**Reference and administrative details**

<b>Charity number:</b>	1161735
<b>Principal office:</b>	The Lodge Trust CIO, Main Street, Market Overton, Rutland LE15 7PL.
<b>Accountants:</b>	McGregors Corporate, i2 Mansfield, Office Suite 0:3, Hamilton Court, Oakham Business Park, Mansfield, Notts, NG18 5FB.
<b>Auditors:</b>	Xeinadin Audit Ltd, Riverside House, Kings Reach Business Park, Yew Street, Stockport, SK4 2HD.
<b>Bankers:</b>	CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ.
<b>Solicitors:</b>	Greenwood Solicitors LLP, Monkstone House, City Road, Peterborough, PE1 1JE.

**Directors and Trustees:**

The Trustees during the year were:

D J Kindred (Chairman)  
R J Stevens  
D Donegani  
Miss E Harrison  
Dr E J Hodges  
Mrs S Matthews  
Dr D C Mann

Chief Executive: R J Pigott

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees 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).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements the Trustees are required to:

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principles in the Charities SORP (FRS102)
3. make judgements and estimates that are reasonable and prudent;
4. state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
5. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

By order of the Trustees



D J Kindred (Chairman)  
Trustees

## THE LODGE TRUST CIO

### INDEPENDENT AUDITORS' REPORT - TO THE TRUSTEES OF THE LODGE TRUST CIO

#### Opinion

We have audited the financial statements of The Lodge Trust CIO for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022, and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based upon the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the CIO to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The trustees are responsible for the other information. The other information comprises the information in the Report of the Trustees but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## THE LODGE TRUST CIO

### INDEPENDENT AUDITORS' REPORT - TO THE TRUSTEES OF THE LODGE TRUST CIO

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you, if in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Report of the Trustees; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 14, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

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

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

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but it is not a guarantee that an audit conducted with ISA's (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## THE LODGE TRUST CIO

### INDEPENDENT AUDITORS' REPORT - TO THE TRUSTEES OF THE LODGE TRUST CIO

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

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

We obtained an understanding of the legal and regulatory frameworks within which the company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were The Charities Act 2011 and relevant tax compliance legislation.

In addition, we also concluded that there are certain significant laws and regulations which may have an effect on the determination of the amounts and disclosures in the financial statements, being those laws relating to Employment Law, Pensions Legislation, Health and Safety, Covid 19 Regulations, GDPR and specific Care Quality Commission Regulations.

The trust has a risk register for monitoring its risks and mitigations in place. The Trust also monitors all of its internal policies and procedures and carry's out updates for those policies, or such as the case with Covid 19, regular reviews, when Government guidance changes. This is then communicated to staff on all levels to ensure updates in policies and procedures are known throughout the workforce.

We understood how the Trust is complying with these frameworks and regulations by making enquiring of management and those responsible for compliance and corroborated these enquiries with reviews of board minutes including discussions with trust officials and reviews of any correspondence with legal advisors.

We assessed that there were risks of material impact on the financial statements from irregularities, including fraud from the override of controls by management and the timing and recognising of income.

#### **Audit response to risks identified**

We carried out procedures to respond to these risks, including enquiries of management about their systems and controls to identify these risks of irregularities, testwork to review a sample of journal entries made during the year, reviewing and testing assumptions made on accounting estimates for management biases and testing the timing and recognition of revenue.

Our audit procedures were designed to respond to risks of material misstatements in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve more sophisticated acts, including concealment, collusion or deliberately failing to record transactions through intentional misrepresentation.

There are inherent limitations within an audit, even though it has been properly planned and carried out in accordance with auditing standards and we cannot be responsible for preventing non-compliance and cannot be expected to detect non compliance with all laws and regulations.

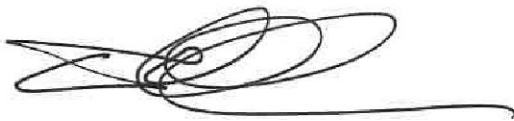
## THE LODGE TRUST CIO

### INDEPENDENT AUDITORS' REPORT - TO THE TRUSTEES OF THE LODGE TRUST CIO

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

#### Use of our Report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Christopher Holder BA BFP FCA (Senior Statutory Auditor)  
For and on behalf of  
Xeinadin Audit Ltd  
Riverside House  
Kings Reach Business Park  
Yew Street  
Stockport  
SK4 2HD

Date 15/08/2022

**THE LODGE TRUST CIO - STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

	Note	2022 Revenue Housing Unrestricted Fund	2022 Products Trading Unrestricted Fund	2022 Capital Projects Unrestricted Fund	2022 Capital Products Restricted Fund	2022 PIP Restricted Fund	2022 Social Fund Restricted Fund	2022 TOTAL Fund	2021 TOTAL Fund
<b>INCOME:</b>									
Donations and legacies	4	-	-	60,896	1,100	-	250	67,084	
Covid support	4	-	-	-	-	-	-	10,000	
<b>Income from charitable activities:</b>									
Residential and day service fees	5	1,763,078	-	-	-	-	-	1,568,033	
Mobility allowances	5	-	-	-	-	32,623	-	33,158	
Staff accommodation fees	5	11,055	-	-	-	-	-	11,875	
Covid support	5	62,542	-	-	-	-	-	81,410	
Insurance claim proceeds	5/6	109,957	5,000	-	-	-	-	114,957	
<b>Income from other trading activities</b>									
Trading income	6	-	46,878	-	-	-	-	19,566	
Events	6	-	-	-	-	-	-	1,373	
Investment income	7	-	-	3,466	-	-	-	1,760	
<b>TOTAL INCOME</b>		<b>1,946,632</b>	<b>51,878</b>	<b>64,362</b>	<b>1,100</b>	<b>32,623</b>	<b>250</b>	<b>£1,794,259</b>	
<b>EXPENDITURE:</b>									
<b>Cost of raising funds</b>	8	<b>25,815</b>	-	-	-	-	-	<b>23,087</b>	
<b>Expenditure on charitable activities:</b>									
Care staff salaries	9	1,033,843	-	-	-	-	-	1,067,804	
Administration and management salaries etc	9	136,012	-	-	-	-	-	140,278	
Depreciation	9	-	-	92,712	2,009	4,476	-	108,075	
Other housing and care costs	9	453,220	-	-	-	-	-	430,724	
Trading costs	9	-	32,838	-	-	-	-	27,518	
Other vehicle costs	9	-	-	-	-	14,325	-	11,060	
Social fund purchases and outings	9	-	-	-	-	-	1,136	2,987	
<b>TOTAL EXPENDITURE</b>		<b>1,648,890</b>	<b>32,838</b>	<b>92,712</b>	<b>2,009</b>	<b>18,801</b>	<b>1,136</b>	<b>£1,811,533</b>	
<b>NET INCOME</b>		<b>297,742</b>	<b>19,040</b>	<b>(28,350)</b>	<b>(909)</b>	<b>13,822</b>	<b>(886)</b>	<b>(17,274)</b>	
<b>NET MOVEMENT IN FUNDS</b>		<b>297,742</b>	<b>19,040</b>	<b>(28,350)</b>	<b>(909)</b>	<b>13,822</b>	<b>(886)</b>	<b>(17,274)</b>	
<b>Reconciliation of funds:</b>									
Total funds brought forward		313,934	66,100	3,540,566	76,333	72,049	2,116	4,068,372	
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>£611,676</b>	<b>£85,140</b>	<b>£3,512,216</b>	<b>£75,424</b>	<b>£85,871</b>	<b>£1,230</b>	<b>£4,071,098</b>	

**THE LODGE TRUST CIO**  
**BALANCE SHEET AS AT 31 MARCH 2022**

	<u>Notes</u>	<u>2022</u>	<u>2021</u>
<b>FIXED ASSETS</b>			
Tangible assets	10	3,085,071	3,077,692
<b>CURRENT ASSETS</b>			
Products stock		4,701	2,672
Debtors and prepayments	11	138,636	92,369
Bank and cash balances		<u>1,259,709</u>	<u>963,029</u>
		1,403,046	1,058,070
<b>LIABILITIES:</b>			
Creditors: Amounts falling due within one year			
Accounts payable		16,409	30,781
Fees paid in advance		36,039	4,176
Amount due to HM Revenue & Customs		38,372	20,841
Other creditors		-	8,556
Accruals		<u>25,740</u>	<u>310</u>
		116,560	64,664
<b>NET CURRENT ASSETS</b>		1,286,486	993,406
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		4,371,557	4,071,098
<b>TOTAL NET ASSETS</b>		<u>£4,371,557</u>	<u>£4,071,098</u>
<b>THE FUNDS OF THE CHARITY</b>			
<b>RESTRICTED FUNDS</b>			
PIP Fund	12	85,871	72,049
Social Fund	12	1,230	2,116
Capital Projects Fund	12	75,424	76,333
<b>UNRESTRICTED DESIGNATED FUNDS</b>			
Capital Projects Fund	12	3,512,216	3,540,566
Revenue Housing Fund	12	611,676	313,934
Products Trading Fund	12	85,140	66,100
		<u>£4,371,557</u>	<u>£4,071,098</u>

Approved by the Trustees on 02/07/22 and signed on their behalf by:



D J Kindred (Chairman)  
Trustee

The notes on pages 21 to 36 form part of these accounts

**THE LODGE TRUST CIO**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	<u>Note</u>	<u>2022</u>	<u>2021</u>
<b>Net cash generated in operating activities</b>	15	398,833	111,251
		<hr/>	<hr/>
<b>Cash flows from investing activities:</b>			
Interest income		3,466	1,760
Purchase of tangible fixed assets		(105,619)	(78,233)
		<hr/>	<hr/>
<b>Net cash used in investing activities</b>		(102,153)	(76,473)
		<hr/>	<hr/>
<b>Net cash generated from operating and investing activities</b>		296,680	34,778
		<hr/>	<hr/>
<b>Net increase in cash and cash equivalents in the year</b>		296,680	34,778
Cash and cash equivalents brought forward		963,029	928,251
		<hr/>	<hr/>
<b>Cash and cash equivalents carried forward</b>		£1,259,709	£963,029
		<hr/>	<hr/>

## THE LODGE TRUST CIO

### NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2022

#### 1 ACCOUNTING POLICIES

##### a) Basis of Accounting

These financial statements have been prepared in accordance with the second edition of the Charities statement of recommended practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

The financial statements are prepared on a going concern basis under the historical cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to those accounts. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### b) Depreciation

Tangible fixed assets are initially recorded at cost.

Depreciation has been provided for at the following rates so as to write off the cost of tangible fixed assets over their estimated useful lives:

Main Buildings & Grounds	-	2% reducing balance on buildings (Land not depreciated)
Bungalow & Cottage	-	2% reducing balance
Meeting Hall	-	2% reducing balance
Workshop & Other Outbuildings	-	4% of cost
Garden House	-	2% reducing balance
Motor Vehicles	-	25% reducing balance
Equipment & Fittings	-	25% reducing balance
Country Park	-	10% reducing balance
Flats	-	2% reducing balance
The Stables	-	2% reducing balance

##### c) Products Stock

Finished and unfinished Products stock are valued at cost price.

##### d) Bank and Cash

Cash at the bank and in hand is held to meet short-term cash commitments as they fall due. Reserves higher than usual due to them being built up for future expenditure in anticipation of the expansion to a second site.

## THE LODGE TRUST CIO

### NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2022

e) Fund Accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

i) Capital Projects Fund

This fund is for the purpose of funding development activities of the Trust. Any donations which are made as a result of a fund raising appeal for a specific project or are gifted towards a specific project are included as restricted funds.

ii) Social Fund

This fund is for the purpose of the benefit of the residents. Any donations received that would benefit residents as a whole are included in this fund, with expenditure on the residents taken out each year.

iii) PIP Fund

This fund was previously known as the DLA Mobility Fund after the name of the Government allowance. That allowance was called the Disability Living Allowance (Mobility) but has changed its name to Personal Independence Payments. Since all correspondence and accounting records now reference PIP rather DLA, the fund has therefore changed its name in the financial statements to fall in line with this. Nothing else about the fund has changed except its name. Personal Independence Payments are benefits for people with disabilities. Residents or their representatives (where they lack capacity to decide under the Mental Capacity Act) are asked if they wish to agree to the payment of the lower rate mobility allowance to the Lodge Trust PIP (pooled funds) account. For those who do not wish to agree to this payment, they will be required to pay separately for journeys they make in the vehicles of the charity and other journeys and support in getting around. This policy is outlined in the Service User guide (Residents Handbook).

The PIP Fund will be used to fund the support of residents who contribute to it by:

- Purchasing and running vehicles for the benefits of residents
- Funding the accessing of the community using public transport
- Funding any additional support required in accessing the community

Designated funds are funds which have been set aside by the Trust for a particular purpose. The Trust has three designated funds:

i) Capital Projects Fund

This fund is for the purpose of funding development activities of the Trust. General donations to the charity are deemed to be unrestricted; however, the trustees may from time to time designate funds against specific projects.

ii) Revenue Housing Fund

This is the Revenue fund and its purpose is to provide services for people with learning disabilities. Its income is fees and its expenditure is the services provided such as staff, food, heat, light, etc and maintenance of the buildings.

## THE LODGE TRUST CIO

### NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2022

- iii) Products Trading Fund  
This is the fund which is used to buy raw materials for the Work and Education Services and the Country Park activities (wood, craft items, plants, seeds, café supplies etc). Income from the sale of products, cabin hire, caravan pitches and café food sales is paid into the same fund.
- f) Residential and Work & Education Service Fees  
These represent social security housing benefit payments and "top-up" payments from the appropriate local commissioner. Fees are accounted for when due for payment.
- g) Donations & Legacies  
Donations and legacies are accounted for in full when receivable.
- h) Income  
All income is recognised once the Trust has entitlement to the resources, it is probable the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.
- i) Expenditure  
Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Trust to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.
- j) VAT  
Resources expenditure is recognised in the period in which it is incurred and includes attributable VAT which, except for expenditure connected with the Country Park, cannot be recovered.
- k) Pensions  
Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The Trust's contribution is restricted to the contributions disclosed in note 2. Contributions outstanding at the year end are included in trade creditors. The costs of the defined contribution scheme are included within expenditure on charitable activities.  
  
The money purchase plan is managed by Standard Life and is an Interactive Investor SIPP whereby the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan a pension fund which is then converted into a pension upon the employee's normal retirement year age when eligible for a state pension. The Trust has no liability beyond making its contributions and paying across the deductions for the employee's contributions. There were no contributions outstanding at the period-end.
- l) The trustees have given consideration to any judgements and uncertainties in these accounts and the only issue to note is that the Trust's going concern is based on the continued support of Local Authorities to pay fees towards resident's care and particularly the fact that their support does not keep pace with the increased cost of care needs. This is a risk identified by the Trustees and included in their risk management statement in the Trustees Report.

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2022

2 STAFF REMUNERATION

	<u>2022</u>	<u>2021</u>
Care staff and administrative salaries	1,193,012	1,253,590
NI Contributions	88,374	90,281
Pension Contributions	48,678	61,211
	<hr/>	<hr/>
	£1,330,064	£1,405,082
	<hr/>	<hr/>
Average headcount of employees	65	70
	<hr/>	<hr/>
Average number of full-time equivalent employees	50	59
	<hr/>	<hr/>

No member of staff received remuneration in excess of £60,000.

The key management personnel comprise the trustees and the Chief Executive. The total employee benefits of the key personnel of the Trust were £58,712 (2021: £57,046).

3 TRUSTEES REMUNERATION

No trustee received any remuneration for their services (2021: £nil).

No trustee received any remuneration for travelling expenses (2021: £nil)

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2022

4 DONATIONS AND LEGACIES

	2022 Capital Projects Unrestricted Fund	2022 Capital Projects Restricted Fund	2022 Social Fund Restricted Fund	2022 Total	2021 Capital Projects Unrestricted Fund	2021 Capital Projects Restricted Fund	2021 Social Fund Restricted Fund	2021 Total
Donations	60,046	1,100	250	61,396	54,814	8,000	4,165	66,979
Legacies	850	-	-	850	105	-	-	105
Covid support	-	-	-	-	10,000	-	-	10,000
	<u>£60,896</u>	<u>£1,100</u>	<u>£250</u>	<u>£62,246</u>	<u>£64,919</u>	<u>£8,000</u>	<u>£4,165</u>	<u>£77,084</u>

5 INCOME FROM CHARITABLE ACTIVITIES

	2022 Revenue Housing Unrestricted Fund	2022 PIP Restricted Fund	2022 Total	2021 Revenue Housing Unrestricted Fund	2021 PIP Restricted Fund	2021 Total
Residential & day services fees	1,763,078	-	1,763,078	1,568,033	-	1,568,033
Mobility allowances	-	32,623	32,623	-	33,158	33,158
Staff accommodation fees	11,055	-	11,055	11,875	-	11,875
Covid support	62,542	-	62,542	81,410	-	81,410
Insurance proceeds	109,957	-	109,957	-	-	-
	<u>£1,946,632</u>	<u>£32,623</u>	<u>£1,979,255</u>	<u>£1,661,318</u>	<u>£33,158</u>	<u>£1,694,476</u>

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2022

6 INCOME FROM OTHER TRADING ACTIVITIES

	2022 Products Trading Unrestricted Fund	2022 Capital Projects Unrestricted Fund	2022 Total	2021 Products Trading Unrestricted Fund	2021 Capital Projects Unrestricted Fund	2021 Total
Trading Income						
Café	-	-	-	443	-	443
Cabins	27,918	-	27,918	6,561	-	6,561
Caravans & camping	13,592	-	13,592	4,493	-	4,493
Vehicle checks	2,160	-	2,160	2,160	-	2,160
Ground income	1,500	-	1,500	1,438	-	1,438
Product sales	1,708	-	1,708	4,471	-	4,471
Insurance proceeds	5,000	-	5,000	-	-	-
	<u>£51,878</u>	<u>-</u>	<u>£51,878</u>	<u>£19,566</u>	<u>-</u>	<u>£19,566</u>

7 INVESTMENT INCOME

	2022 Capital Projects Unrestricted Fund	2022 Total	2021 Capital Projects Unrestricted Fund	2021 Total
Interest receivable	3,466	3,466	1,760	1,760
	<u>£3,466</u>	<u>£3,466</u>	<u>£1,760</u>	<u>£1,760</u>

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2022

8 COST OF RAISING FUNDS

	2022 Revenue Housing Unrestricted Fund	2022 Total	2021 Revenue Housing Unrestricted Fund	2021 Total
Events	-	-	181	181
Publicity	951	951	1,326	1,326
Fundraising staff salaries	24,864	24,864	21,580	21,580
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	£25,815	£25,815	£23,087	£23,087
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

9 EXPENDITURE ON CHARITABLE ACTIVITIES

CARE STAFF SALARIES

	2022 Revenue Housing Unrestricted Fund	2022 Total	2021 Revenue Housing Unrestricted Fund	2021 Total
Salaries	1,033,843	1,033,843	1,067,804	1,067,804
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	£1,033,843	£1,033,843	£1,067,804	£1,067,804
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2022

9 EXPENDITURE ON CHARITABLE ACTIVITIES (Continued)

ADMINISTRATION & MANAGEMENT SALARIES ETC

	2022 Revenue Housing Unrestricted <u>Fund</u>	2022 <u>Total</u>	2021 Revenue Housing Unrestricted <u>Fund</u>	2021 <u>Total</u>
Salaries	120,046	120,046	137,851	137,851
Administration costs	373	373	499	499
Audit fees	7,223	7,223	964	964
Accounting fees	8,370	8,370	964	964
	<u>£136,012</u>	<u>£136,012</u>	<u>£140,278</u>	<u>£140,278</u>

DEPRECIATION

	2022 Capital Projects Unrestricted <u>Fund</u>	2022 Capital Projects Restricted <u>Fund</u>	2022 PIP Restricted <u>Fund</u>	2022 <u>Total</u>	2021 Capital Projects Unrestricted <u>Fund</u>	2021 Capital Projects Restricted <u>Fund</u>	2021 PIP Restricted <u>Fund</u>	2021 <u>Total</u>
Depreciation	92,712	2,009	4,476	99,197	99,748	2,362	5,965	108,075
	<u>£92,712</u>	<u>£2,009</u>	<u>£4,476</u>	<u>£99,197</u>	<u>£99,748</u>	<u>£2,362</u>	<u>£5,965</u>	<u>£108,075</u>

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2022

9 EXPENDITURE ON CHARITABLE ACTIVITIES (Continued)

OTHER HOUSING AND CARE COSTS

	2022 Revenue Housing Unrestricted Fund	2022 Capital Projects Unrestricted Fund	2022 Total	2021 Revenue Housing Unrestricted Fund	2021 Capital Projects Unrestricted Fund	2021 Total
Food	49,930	-	49,930	47,999	-	47,999
Energy & water	57,702	-	57,702	47,715	-	47,715
Council tax	6,549	-	6,549	5,943	-	5,943
Household	8,844	-	8,844	15,842	-	15,842
Insurance	17,103	-	17,103	16,049	-	16,049
Repairs & renewals	73,646	-	73,646	51,876	-	51,876
Facilities & estates staff salaries	85,481	-	85,481	74,825	-	74,825
Home costs	1,630	-	1,630	1,337	-	1,337
Protective clothing	838	-	838	27,360	-	27,360
Staff training & other costs	10,086	-	10,086	18,846	-	18,846
Training staff salaries	14,715	-	14,715	27,354	-	27,354
Redundancy costs	7,200	-	7,200	-	-	-
Telephone & internet costs	5,309	-	5,309	6,044	-	6,044
Bank charges	311	-	311	78	-	78
Registration fee	4,270	-	4,270	4,270	-	4,270
Postage, stationery & computing	16,957	-	16,957	8,776	-	8,776
Miscellaneous	3,185	-	3,185	3,357	-	3,357
Agency & other staff costs	17,757	-	17,757	6,494	-	6,494
Volunteers fees & expenses	8,762	-	8,762	1,302	-	1,302
Health & safety	12,035	-	12,035	3,873	-	3,873
Activities	665	-	665	98	-	98
Pension costs	48,678	-	48,678	61,211	-	61,211
Staff recruitment fees	1,567	-	1,567	75	-	75
	<u>£453,220</u>	<u>£-</u>	<u>£453,220</u>	<u>£430,724</u>	<u>£-</u>	<u>£430,724</u>

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2022

9 EXPENDITURE ON CHARITABLE ACTIVITIES (Continued)

TRADING COSTS

	2022 Products Trading Restricted Fund	2022 Products Trading Unrestricted Fund	2022 Total	2021 Products Trading Restricted Fund	2021 Products Trading Unrestricted Fund	2021 Total
Country Park						
Marketing	-	-	-	-	1,027	1,027
Administration	-	4,254	4,254	-	(787)	(787)
Utilities	-	11,058	11,058	-	3,139	3,139
Household	-	2,358	2,358	-	2,119	2,119
Cardnet & other bank charges	-	-	-	-	1,477	1,477
Food & drink purchases	-	5	5	-	13	13
Cabins & caravans	-	958	958	-	847	847
Miscellaneous café costs	-	-	-	-	907	907
Staff Salaries & NIC	-	2,437	2,437	-	6,714	6,714
Staff Pension costs	-	-	-	-	74	74
Repairs & maintenance	-	11,141	11,141	-	6,524	6,524
Licences	-	-	-	-	679	679
Grounds & garden expenses	-	938	938	-	890	890
Products expenses	-	(311)	(311)	-	3,895	3,895
Events	-	-	-	-	-	-
	£-	£32,838	£32,838	£-	£27,518	£27,518

OTHER VEHICLE COSTS

	2022 PIP Restricted Fund	2022 Total	2021 PIP Restricted Fund	2021 Total
Other vehicle costs	14,325	14,325	11,060	11,060
	£14,325	£14,325	£11,060	£11,060

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2022

9 EXPENDITURE ON CHARITABLE ACTIVITIES (Continued)

SOCIAL FUND PURCHASES AND OUTINGS

	2022 Social Fund Restricted <u>Fund</u>	2022 <u>Total</u>	2021 Social Fund Restricted <u>Fund</u>	2021 <u>Total</u>
Social fund presents	1,136	1,136	2,987	2,987
	<u>£1,136</u>	<u>£1,136</u>	<u>£2,987</u>	<u>£2,987</u>

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2022

10 FIXED ASSETS

<u>Tangible Assets</u>	<u>Main Buildings &amp; Grounds</u>	<u>Bungalow &amp; Cottage</u>	<u>Meeting Hall</u>	<u>Workshop &amp; Outbuilding</u>	<u>Garden House</u>	<u>Motor Vehicles</u>	<u>Equipment &amp; Fittings</u>	<u>Country Park</u>	<u>Flats</u>	<u>The Stables</u>	<u>Total</u>
<u>Cost</u>											
As at 1 April 2021	834,744	458,207	167,151	47,682	499,906	51,643	185,309	232,695	227,898	893,383	3,598,618
Additions	41,613	-	-	-	12,462	-	21,331	2,343	-	27,870	105,619
Reclassification	-	-	-	-	-	-	957	-	-	-	957
As at 31 March 2022	876,357	458,207	167,151	47,682	512,368	51,643	207,597	235,038	227,898	921,253	£3,705,194
<u>Depreciation</u>											
As at 1 April 2021	73,479	43,046	15,291	9,439	47,710	33,746	102,861	87,767	21,899	85,688	520,926
Charge for the year	14,112	8,292	3,048	1,548	9,300	4,476	23,580	14,552	4,116	16,193	99,197
Eliminated on disposals	-	-	-	-	-	-	-	-	-	-	-
As at 31 March 2022	87,591	51,338	18,339	10,987	57,010	38,222	126,421	102,319	26,015	101,881	£620,123
<u>Net Book Value</u>											
As at 31 March 2022	£788,766	£406,869	£148,812	£36,695	£455,358	£13,421	£81,176	£132,719	£201,883	£819,372	£3,085,071
As at 31 March 2021	£761,265	£415,161	£151,860	£38,243	£452,196	£17,897	£82,448	£144,928	£205,999	£807,695	£3,077,692

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2022

FIXED ASSETS (Continued)

The Trust's freehold properties are insured for £12,050,363. This represents the cost of demolition and reconstruction and may exceed the open market value.

11 DEBTORS AND PREPAYMENTS

	<u>2022</u>	<u>2021</u>
Fees outstanding	121,101	54,838
Income tax recoverable	8,367	-
Accrued interest	-	2,947
Prepayments	9,168	34,584
	<u>£138,636</u>	<u>£92,369</u>

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

a) 31 March 2022

	<u>Revenue Housing Fund</u>	<u>Products Trading Fund</u>	<u>Capital Projects Fund</u>	<u>Restricted Capital Projects Fund</u>	<u>PIP Fund</u>	<u>Social Fund</u>	<u>Total</u>
Fixed Assets	-	-	3,048,963	22,687	13,421	-	3,085,071
Stock	-	4,701	-	-	-	-	4,701
Debtors	128,903	1,366	8,367	-	-	-	138,636
Cash & Bank	593,234	84,662	454,886	52,737	72,892	1,298	1,259,709
Creditors due within one year	(110,461)	(5,589)	-	-	(442)	(68)	(116,560)
	<u>£611,676</u>	<u>£85,140</u>	<u>£3,512,216</u>	<u>£75,424</u>	<u>£85,871</u>	<u>£1,230</u>	<u>£4,371,557</u>

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2022

ANALYSIS OF NET ASSETS BETWEEN FUNDS (Continued)

b) <u>31 March 2021</u>	Revenue Housing Fund	Products Trading Fund	Capital Projects Fund	Restricted Capital Projects	PIP Fund	Social Fund	Total
Fixed Assets	-	-	3,047,836	18,215	11,641	-	3,077,692
Stock	-	2,672	-	-	-	-	2,672
Debtors	89,288	420	2,947	(100)	(186)	-	92,369
Cash & Bank	276,346	68,775	489,783	65,399	60,594	2,132	963,029
Creditors due within one year	(51,700)	(5,767)	-	(7,181)	-	(16)	(64,664)
	<u>£313,934</u>	<u>£66,100</u>	<u>£3,540,566</u>	<u>£76,333</u>	<u>£72,049</u>	<u>£2,116</u>	<u>£4,071,098</u>

Restricted Capital Project Funds are represented by:

	B/Fwd at 1 April 2021	Income	Expenditure	C/Fwd at 31 March 2022
Second Site Project	47,109	-	-	47,109
Groundwork	3,412	-	341	3,071
Will Bailey Trust	5,884	-	485	5,399
W Orbill Trust	3,478	-	534	2,944
Ragdale Hall	213	-	53	160
Inner Wheel - Stamford	716	-	71	645
Susan Emery Trust	1,500	-	-	1,500
The Screwfix Foundation	9,802	-	296	9,506
The Morrison's Foundation	439	-	110	329
Central England Co-Operative	780	-	27	753
Staff Welfare Fund	3,000	-	-	3,000
Rotary Club for Rutland/Melton Round Table	-	1,100	92	1,008
	<u>£76,333</u>	<u>£1,100</u>	<u>£2,009</u>	<u>£75,424</u>

## THE LODGE TRUST CIO

### NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2022

#### ANALYSIS OF NET ASSETS BETWEEN FUNDS (Continued)

The Second Site project relates to the Charity's attempt to establish a second base of operations, initially near Milton Keynes, although explorations were made into looking at other areas. Donations have been received and some exploratory costs expended during previous years, although there has been no income or expenditure received in the year to 31 March 2022. This project is currently not being actively pursued.

Groundworks relates to a grant received towards the cost of outdoor gym equipment purchased. The expenditure each year will relate to the depreciation charge on the equipment purchased.

The Will Bailey Trust relates to a grant received towards the cost of a trike and a shed to house it. The expenditure relates to the depreciation charge on the assets purchased.

The W Orbill Trust relates to grants received to purchase a number of different pieces of equipment and also to improve access to the café and wheelchair access to the cabins. The expenditure relates to the depreciation charge on the assets purchased.

Ragdale Hall relates to a grant received to purchase a carder. The expenditure relates to the depreciation charge on the asset purchased.

Inner Wheel – Stamford relates to a grant received towards the purchase of a sewing machine. The expenditure relates to the depreciation charge on the asset purchased.

The Susan Emery Trust Fund relates to a donation received towards holiday costs. This has not been expended yet due to the Covid 19 pandemic.

The Screwfix Foundation fund relates to a grant received towards new windows in the Bungalow. The expenditure relates to the depreciation charge on the asset purchased.

The Morrison's Foundation relates to a grant received towards the purchase of gardening equipment. The expenditure relates to the depreciation charge on the asset purchased.

Central England Co-Operative relates to a grant to purchase an extractor fan. The expenditure relates to the depreciation charge on the asset purchased.

Staff welfare fund relates to funds received from a donor to be spent on staff. No expenditure has yet been incurred in relation to this as discussions are ongoing to make the best use of the funds to benefit staff.

Rotary Club of Rutland/Melton Round Table relates to a donation received towards the purchase of a hoist. The expenditure relates to the depreciation charge on the asset purchased.

**THE LODGE TRUST CIO**

**NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2022**

**13 RELATED PARTY TRANSACTIONS**

Trustee Dr E J Hodges has a close relative as a resident at The Lodge Trust. Their residency is on a normal commercial basis along the same lines as all other residents. The fees receivable from the local authority for their residency for the year were £66,278 (2021: £67,070). As at 31 March 2022 £5,266 (2021: £4,482) was outstanding and owed by the local authority.

During the year, donations without conditions totalling £3,700 (2021: £3,350) were received from trustees.

**14 LEASING COMMITMENTS**

The Lodge Trust at 31 March 2022 has total lease commitments as follows:

Expiring within one year	13,641	13,187
Expiring within two to five years	13,388	31,124
Expiring after more than five years	4,373	278
	<u>13,641</u>	<u>13,187</u>
	<u>13,388</u>	<u>31,124</u>
	<u>4,373</u>	<u>278</u>
	<u>£31,402</u>	<u>£44,589</u>

**15 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<u>2022</u>	<u>2021</u>
Net movement in funds	300,459	(17,274)
Add back: Depreciation charge	99,197	108,075
Deduct: Reclassification of tangible fixed assets	(957)	-
Deduct: Interest shown in investing activities	(3,466)	(1,760)
Decrease/(Increase)/ in stock	(2,029)	2,040
(Increase)/Decrease in debtors	(46,267)	24,401
Increase/(Decrease) in creditors	51,896	(4,231)
	<u>300,459</u>	<u>(17,274)</u>
Net cash generated from operating activities	<u>£398,833</u>	<u>£111,251</u>

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2022

16 CASH AND CASH EQUIVALENTS

The amounts disclosed on the Cash Flow Statement in respect of cash and cash equivalents are in respect of these Balance Sheet amounts:

Year ended 31 March 2022	<u>2022</u>	<u>2021</u>
Cash & cash equivalents	£1,259,709	£963,029
Year ended 31 March 2021	<u>2021</u>	<u>2020</u>
Cash & cash equivalents	£963,029	£928,251

17 ANALYSIS OF CHANGES IN NET FUNDS

	<u>At</u> <u>01/04/21</u> £	<u>Cashflow</u> £	<u>At</u> <u>31/03/22</u> £
Net Cash			
Cash at bank and in hand	963,029	296,680	1,259,709
Debt	-	-	-
Total	<u>£963,029</u>	<u>£296,680</u>	<u>£1,259,709</u>

**THE LODGE TRUST CIO**

England & Wales - Charity number 1161735

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# Accounts

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**THE LODGE TRUST CIO  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2021**

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**REGISTERED CHARITY NUMBER: 1161735**

**THE LODGE TRUST CIO**

**CONTENTS**

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	<u>Page No</u>
Report of the Trustees	1 – 14
Independent Auditors Report	15 – 19
Statement of Financial Activities	20
Balance Sheet	21
Statement of Cash Flows	22
Notes to the Accounts	23 – 39

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

**THE LODGE TRUST CIO - REPORT OF THE TRUSTEES**

The trustees are pleased to present their report together with the financial statements for the charity for the year ended 31 March 2021

**OBJECTIVES AND ACTIVITIES**

The Constitution dated 19 May 2015 states that the objects of the Trust are to provide a home, educational and work opportunities, based on orthodox Protestant Christian values for the benefit of people with learning disabilities, who have expressed the desire to be supported in a provision which promotes their spiritual, material and mental welfare, and is tailored to their individual needs, and which promotes independent living and life skills development to the extent possible.

The Trust continues to function on the one site within the Rutland village of Market Overton.

Residential Services provide six units of accommodation, each with their own style and character, providing homes for a total of 30 people with learning disabilities.

Work and Education Services (WES) provides work opportunities in woodwork, crafts, horticulture, grounds maintenance, cleaning and catering services. The Country Park Café provides accredited training and further real work opportunities. WES and the Country Park Café are accessed both by people living on site, together with a number of external Service Users who access our services. Some residents have voluntary work in the wider community. External Service users have been unable to attend site and the Café and voluntary work have both been stopped by the Covid-19 Pandemic.

**ACHIEVEMENTS AND PERFORMANCE**

The charity has continued through the past year to implement its charitable objectives. It has maintained and developed the services for the benefit of the residents and external Service Users.

**Public Benefit**

The Trustees confirm that they have referred to the Charity Commission guidance on public benefit (S4), Charities Act 2011 and meet the guidance through the Charity's aims and objectives and in planning future activities in the provision of specialised care for adults with learning disabilities.

The Lodge Trust exists to serve the Lord Jesus Christ through transforming the lives of people with learning disabilities and impacting communities through professional support, voluntary services and resources that express the practical love of Jesus Christ. Its current activities and development plans pass the test of whether society would be the poorer for its absence.

In common with many other social care providers, The Lodge Trust delivers a Government-directed and funded public service for the benefit of those who qualify for statutory funding. The nature of The Lodge Trust as a Christian service provider (and enabler) means that The Lodge Trust also offers Christian spiritual support and encouragement to those who desire it.

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

#### ACHIEVEMENTS AND PERFORMANCE (continued)

The Covid-19 Pandemic has significantly impacted our services during this year. The monthly 'Lodge Service' and weekday large group morning devotions have been discontinued; the residents meet together in households following the appropriate guidance for morning devotions. They support local churches and participate via video conferencing. The village play area which was relocated to the Lodge Country Park (by Market Overton Play Area (MOPA – Registration No: 1176295) has been closed along with the Lodge Country Park since the pandemic started. When guidance has allowed the Camping and Caravanning Club site and our two holiday lodges have been opened to the public as these are totally isolated from our main site.

The Lodge Trust has continued to supply local Post Offices, village stores and Garden Centres with kindling for resale. Many customers enjoy using these products and appreciate the work the Service Users do to produce these from old pallets (which many local firms deliver to us free of charge).

The Lodge Trust CIO's community based work, equipping churches and training volunteers, together with our capital programmes and operational services are part-funded by voluntary gift income. The majority of our volunteers have not been able to attend site during the pandemic, but we have been able to continue to work with Time for God and placements have been able to go ahead safely for two European volunteers to be with us for several months.

It is the Charity's belief and experience that these services, and the ministry offered have a transforming effect not only in the lives of the people with learning disabilities who are directly supported, but also within their families and local communities.

The purposes of The Lodge Trust CIO comply directly with the following of the Charities Act's descriptions of "charitable purpose" which are accepted as in themselves 'public benefits'.

- a) **the advancement of education** – to teach new and develop existing skills among our Service Users, treating each person individually and seeking to enhance their abilities in innovative and fresh ways
- b) **the advancement of religion** – staff and volunteers share, teach and model orthodox protestant Christian values. Realistic and meaningful work increases self-worth/ self-esteem as well as giving purpose and a sense of belonging to Service Users. Society benefits from our Christian ethos and philosophy to "love one another as God has loved us".

There is still a high demand for 'intentional community'; this is evidenced by the number of enquiries from interested/ potential new residents which exceeds the supply of opportunities available. The trustees are not able to expand the current number of beds beyond 30 at the site at Market Overton and have considered a second site but currently circumstances have put these considerations on hold. CQC's current policy states they will not register "new services ...developed as part of a campus style development or congregate setting." [i.e. group homes clustered together on the same site and usually sharing staff and some facilities. Staff are available 24 hours a day.] (Source: *Registering the Right Support: CQC's policy on registration and variations to registration for providers supporting people with a learning disability and/or autism*. June 2017]. This policy will continue to be monitored by the Trustees together with the feasibility of alternative means of provision which would fit both our purposes and ethos and current CQC policy.

The Lodge Trust CIO employs 70 staff (some of whom are part-time). This makes us a significant employer in Rutland and that brings a benefit to the local economy.

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

#### ACHIEVEMENTS AND PERFORMANCE (continued)

The charity is regularly inspected (without notice) by the Care Quality Commission and the current verdict on our service is 'Good'. Staff are aiming for 'outstanding' but recognise that less than 5% of all Care homes in England and Wales attain such a standard.

#### Families regularly speak of our specific benefit to their relative

"We are thrilled for you. We are so thankful to God for the Lodge .Our daughter is in such a beautiful place and with such amazing carers. Thank you for all you are doing .Its truly wonderful. Praise God the virus has stayed away from the Lodge. With love x"

"I wanted to acknowledge your letter of the 24th Sept. as well as to thank you for it. As families we do so appreciate all the information and updates we are sent from The Lodge... The staff team are so kind, as well as so resourceful in keeping the residents occupied and happy – and well. Thank you for the practical information – most of which we had anticipated. But it may be tough for the staff team. We do thank God for you all - and keep on praying for you."

"I am missing this man so Much! I Cannot wait to see him and give him a big cuddle. Thank you everyone at TLT for taking such good care of him xxx"

"I just want to thank you for organising the carol service. It's been a long time since the trustees saw any of the residents and it was really encouraging to see and hear them looking well and happy"

"Thank you for sharing this. It's been a real joy to watch and see everyone taking part. I've really missed being able to come to the site. The Makaton Nativity video was also great. It was lovely to see Lodge residents in leading roles! Have a wonderful Christmas and blessed New year."

"The Christmas tree festival was a great idea!"

"We can't say just how grateful we are to you and all staff at the Lodge. We thank God every day and pray for you all. It has been an incredibly difficult year but you have kept the residents safe and well during changes in rules and guidelines that must have been incredibly frustrating to say the least. We have been so impressed at the lovely things the residents have been doing and the innovative ways to make their lives interesting and fulfilled. Please thank everyone for going the second third and fourth miles. You all do a wonderful job and we appreciate it so much."

"We loved the woodwork present Y made. It was a boat; Y's Dad has just bought one. Other people have also enjoyed seeing it. Thank you. You are all doing a wonderful job"

"X's family are so impressed with what The Lodge Trust does. They always go one step further and support her really well. They have adapted well to the current situation. What the staff have done for the residents is brilliant"

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

**ACHIEVEMENTS AND PERFORMANCE (continued)**

**Other professionals also comment:**

"I have missed not coming this year to site. I always leave so happy when I've visited such a lovely place with a great atmosphere"– Social Worker

"I just wanted to let you know that I have completed the review of X and graded her care and treatment as excellent by all services involved. I was able to identify features of care which current practice in other areas could learn from. I was unable to pick out any identified issues that could have been handled differently"

**Residential Services**

The Lodge Trust is registered with the Care Quality Commission (CQC) to provide accommodation for persons who require personal care. Our home is not the typical residential home. We are situated on a twenty-acre site with sixteen units of accommodation, so people are not living in one big house. In addition, we have well equipped workshops and extensive gardens which add to the quality of the service we provide.

Here are the views expressed recently by some of the residents who live at The Lodge Trust.

"TLT has been fantastic – I love living here this is the right place for me. I love cutting the grass, keeping the place tidy I like helping people out."

"Work is good. Peoples teams work well together"

"We're all happy"

"The new interns are working well"

Residents continue to have good outcomes in their lives. All the annual reviews have been positive, with good feedback from the residents, social workers and families about the enjoyable, fulfilled and active lifestyles of the residents.

We end the year with 29 residents. Our oldest resident (90) passed away this year (not Covid related) and so we have been seeking someone who would benefit from living at the Lodge.

Sadly, all external events had to be postponed due to the COVID-19 Pandemic.

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

**ACHIEVEMENTS AND PERFORMANCE (continued)**

**Work and Education Services**

Work and Education Services (WES) is based on the foundational Christian principles which are behind our desire to provide meaningful work and build up self-worth and self-esteem for all. The educational courses are seen as an integral part of WES and we are pleased to see them being developed into new areas. This year the AQA Unit Award Scheme was suspended due to the pandemic

The number of Day Service Users attending WES is at capacity. Unfortunately we have needed to suspend the Day Service User services from March due to the COVID-19 Pandemic.

The Country Park has now completed its eleventh year of operation and has continued to perform well with many visitors enjoying our services. The café continues to be popular with the local community and visitors from other areas. The addition of the children's play area has boosted sales especially during the school holidays. The residents and Day Service Users really enjoy working with the community and many visitors comment favourably about the skills of the helpers and the beauty/calmness of the work environment. The café and cabins increasingly provide meaningful work and new skills for our residents and day Service Users in preparing food, food hygiene, serving customers, handling money, cleaning and laundry. Additionally, it gives them the opportunity to sell products which they have made in our workshops, and plants grown in the gardens.

Unfortunately we have needed to close the Country Park and Café to the public this year due to Covid-19. The café and country park continue to provide services to our residential care home, and we have opened the Camping and Caravanning site and holiday Lodges when safe to do so and allowed under the Government guidance.

**Support for people to live their lives**

We provide different levels of staff support and the team works closely with the residents and day Service Users to tailor the support to their individual needs. This is a growing and exciting process as the people develop their independence and self-esteem.

The ongoing support needs of some residents in Garden House mean we have in-house moving and handling training to ensure our staff can meet the extra care needs without risk of injury. Residents can maintain their dignity and allow their personal faith to shine through in circumstances that can sometimes prove quite challenging.

The Lodge Trust sees the training and development of all staff as integral to all it does. It achieves this by offering an extensive package of training from specific Learning Disability to Management Training. The Lodge Trust continues to meet the national changes in Health and Social Care training, offering the Diplomas in Health and Social Care, the Care Certificate and ensuring that we continue to meet the Care Standards' outcomes.

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

**ACHIEVEMENTS AND PERFORMANCE (continued)**

**Governance and Influence**

The Trustees met formally four times in the year, but have also visited on many other occasions. The Management Committee met ten times and as part of each meeting they visited one of the houses to chat with the residents and the staff on duty. Meetings were held virtually due to the COVID-19 Pandemic and therefore house visits were not undertaken. However a resident representative was still able to join the committee meeting via a video link

The Rutland Learning Disability Partnership Board (LDPB) meetings have been suspended due to the pandemic.

We have maintained our membership of the Association for Real Change (ARC), a national umbrella organisation for learning disability services. They have been hugely supportive during the pandemic.

Our presence in the locality has been curtailed during the pandemic although the local community have been very supportive of us particularly around Christmas with a tree full of individual messages and good wishes and hand delivered presents for our residents. We are grateful to be part of such a community and also thankful for the understanding of the Parish Council and MOPA who run the children's play area during this period of closure because of the pandemic.

We have again benefited from the support of both local and international volunteers. Time for God (TfG) has provided some young international Interns although they arrived late due to Brexit and the Covid-19 pandemic. It is estimated that the net value to the organisation of the various volunteers is approximately £12,000 and the Trust is very grateful for the work they have done throughout the year. As the Trust is supported by fewer other local volunteers at present this has been of great value to us. It has not been included in the Accounts.

Our support base of local churches and individuals has again increased. We are grateful to all who have supported us financially and in other practical ways. Financial gifts made to the charity go towards capital cost expenditure and not towards the administration or operation costs.

We are known nationally through churches and through the wide circulation of our monthly newsletter. Our residents regularly attend local churches for Sunday services and other events, and some are members of the local evangelical churches. During the Covid-19 Pandemic, they have continued to take part in services via digital platforms.

Now in the 38th year of operation, we give praise to God for His goodness to us as an organisation in enabling us to provide Christian homes for those who have chosen to be supported in this way. We give thanks to God for His unfailing love, His guidance and His daily provision for all our needs. We readily acknowledge that without the commitment of staff and volunteers, such service delivery would not be possible, and we wish to express our sincere appreciation for their dedication to the work.

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

**FUNDRAISING REPORT**

The Lodge Trust fundraise through a number of different streams:

Through legacies: there is a legacy information pack on the website available to download or request to be posted. This gives people tips on how to leave gifts in their will.

Through corporate giving: we have a few local businesses who have decided to donate to us as either a one off or regularly. These relationships have grown over time through being an active part of our local community.

Through grants and trust funds: we regularly apply to grant giving bodies and trust funds when we have a specific capital funding need. We use our online database to keep a track of who we have applied to and when and what follow up is needed in order to adhere to reapplying rules of the funding bodies and feedback requests.

Through events: These have been cancelled due to Covid-19

Through individual giving: this is the largest part of our efforts in fundraising. We send out regular written communications to people who have agreed to receive these (ensuring we are compliant with GDPR regulations) by post and email. We also use social media and our website to run online campaigns. We never call people or undertake door to door collections.

The amount of donations and legacies received during the year is detailed in the Statement of Financial Activities.

Although the Lodge Trust is not registered with the Fundraising Regulator, we operate our fundraising in a responsible manner and all fundraising activity is carried out with the same ethos and professionalism that we approach our other activities with.

The Trust carries out its own fundraising and does not currently engage any external third parties on its behalf.

There have been no complaints received during the year regarding our fundraising activities.

The protection of vulnerable people is a fundamental tenant of the Trust, given its primary activity involves the care of vulnerable people. All fundraising activities and events are overseen by the support development team who are all regularly trained and updated in all safeguarding practices and are DBS checked in accordance with current guidelines.

**FINANCIAL REVIEW**

Total income has shown a decrease in 2020-21 of £173,034 to £1,794,259. The principal sources of funding remain to be from Residential fees and Work and Education Services fees. Residential fees have risen but Work and Education fees have been reduced because of the loss of income from day service users and the café and country park.

Due to these closures the Trust is putting in an insurance claim of around £170,000, which the Trustees feel is due but given the uncertainty this has not been provided in the financial statements for the year ended 31 March 2021.

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

#### FINANCIAL REVIEW (continued)

The level of funding received from Local Authorities has increased for a number of residents due to annual reviews. Some local authorities still insist on paying below the required rates to adequately fund care. We recognise the difficulties being experienced by the Authorities, but the needs of Service Users must still be fully met. The requirements of the Care Act 2014 are also more demanding. We continue to ensure our cost of care calculations keeps pace with the quality services we provide and that this is fully communicated to our Local Authority funders.

During the year, donations of over £77,000 have been received and we are grateful for all gifts however large or small, and the generosity shown towards us. The donations have included some restricted donations for our one-off special projects.

Expenditure has also decreased by £24,900 to £1,811,533 for the year. There has been an increase in costs across a number of different areas in the year, predominantly through care staff salaries and Health and Safety costs. However, despite the decrease in expenditure there has still been an overall reduction in reserves.

#### Investment powers and policy

Investments have been maintained in view of the capital and reserve holdings. These have provided a small return during the year and yet still permit good access to the funds within appropriate timescales. During the year we have been investing our capital in anticipation of the expansion to a second site but our initial hopes of securing a location and achieving CQC registration have not come to fruition. The trustees continue to pray much about this matter and discussions are ongoing.

#### Risk Management

The Trustees have a risk management strategy which comprises:

- A review of risks at each Trustees' meeting
- The establishment of systems and procedures to mitigate those significant risks identified in the risk register
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

#### Principal risks and uncertainties

The Trustees take steps to ensure there are effective systems of control over the operations and finances of the charity that are appropriate to the scale and complexity of the activities. These controls include those to safeguard vulnerable people; financial and operational delegations and further controls to prevent and detect fraud and ensure the security of assets and the integrity of the services we provide for our Service Users. Policies and procedures encompass all operations and are regularly updated. Quality assurance is provided monthly through an internal Quality Review meeting attended by senior managers and monitored by the Management Committee (which includes at least two trustees and an independent observer).

The principal risks are identified as:

1. Service Users are vulnerable adults and our reputation is critical to maintaining our status as a trusted care provider. The risk of damage to our reputation through regulatory and other failings associated with the delivery of our services is managed through a robust set of quality performance indicators linked to the assurance mechanisms above.

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

2. In common with other providers of services funded by the public sector, The Lodge Trust CIO's operating margins (the difference between the income from and cost of delivering services) continues to be under pressure from very limited income growth and increasing costs. Also changing needs of people with learning disabilities due to illness and ageing are resulting in additional costs being incurred. Failing to improve the margins as planned will limit the amount of unrestricted funds available to invest in the future development of our services and their delivery.

Actions taken to mitigate this risk include:

- On-going negotiations with local authorities and CCG's to maintain revenue income
  - Early identification of changing individual needs and close liaison with local agencies leading to prompt recognition of increased funding requirements
  - Development of a costing model to enable Communities to negotiate with confidence with local authorities
  - Reduction of overheads
3. Sufficient staff to meet the needs of our residents can sometimes be a challenge mainly due to the rural location of Market Overton. The Support Development Officer is seeking to enhance the charity's presence on social media and representation among local churches to improve our recruitment presence.
  4. A continued threat is posed by the ongoing global pandemic of COVID-19. This has necessitated some fundamental changes to the operation of the Trust to ensure the safety of its residents and staff. The café and Country Park were closed to the public and Day Services also ceased during March 2020 and remain closed at the time of reporting. All possible safety precautions have been taken to keep residents and staff safe at this time and these practices are under constant review to ensure the Trust remains a safe environment for its residents, staff and essential visitors. These precautions will have an economic impact in the financial year to 31 March 2021 with reduced income and increased expenditure which will be met from reserves as appropriate. There is also an insurance claim ongoing to redress these losses which as yet has not reached a conclusion either on the success of the claim or quantum. The biggest risk remains an outbreak of COVID-19 amongst residents and staff which could not only have devastating results to the health of residents and staff alike but also have severe financial implications for the Trust. During such an outbreak, if we were to lose several residents, the reduced income combined with the inability to attract new residents could be severe. At the same time the challenge of maintaining safe staffing levels due to staff illness would also present a significant risk. At the time of reporting no such event has occurred for which we are thankful to God and to our staff team, who have worked in a dedicated and professional manner during what has been an extended and unprecedented time of professional and personal stress. All but one resident and six staff members have been double vaccinated which significantly reduces the risk of this event but does not eliminate it. We expect this pandemic to go on for some time and variants may pose an ongoing and significant threat despite vaccination.

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

#### FINANCIAL REVIEW (continued)

##### Reserves policy

The Financial Reserves Policy is reviewed annually at the AGM. The Trustees consider that the level of reserves is adequate to meet the needs of the organisation for the continual operation of the Trust.

- The Trustees regularly review the finances and budget, together with the cash flow of the Trust as part of the effective stewardship of the Trust. The available funds after deducting all liabilities at 31 March 2021 excluding fixed assets of £3,077,692 are £993,405.
- Cash reserves are needed to fund the current working capital requirements of the Trust, including unforeseen funding or other difficulties.
- The Trustees are committed to maintaining the accommodation to a high standard.

The investment policy is for the investments to generate an annual income which can be used for the capital improvements of the charity. In addition, capital is being accumulated with the intention of funding the purchase and construction of a second site providing similar care, support and employment opportunities as at Market Overton.

The trustees seek, as far as is practicable, to ensure that the maximum exposure to any one Bank or FCA regulated financial institution (like a Building Society) does not exceed the FCA protected limit of £85,000. At 31 March 2021, one savings bank account had funds slightly exceeding this amount and thus potentially exposed. Additionally, funds held with CAF Bank Ltd continued to be high at 31 March 2021. This was a conscious decision taken by the Trustees to ensure liquid funds were available for the Trust during the Covid 19 pandemic in the event that outbreaks or other effects of the pandemic would impact cash flow.

Our current investment policy includes a combination of short and longer term high yield (relatively speaking) cash deposits.

We aim to:

1. Match the risk and maturity of the investments with the requirement for funds.
2. Invest in liquid assets so that they can be converted into cash quickly.
3. Invest in a way that does not conflict with the charity's aims and objectives and which is prudently of minimum risk.

The Lodge Trust CIO banks with CAF Bank Ltd. which is owned and operated by a charity; it is the bank for charities, dedicated to serving the sector and providing banking services. CAF Bank provides simple and straightforward day-to-day banking, with the high ethical values and fairness you would expect from a bank owned by a charity.

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

#### PLANS FOR THE FUTURE

We are passionate about helping society at large see that people can choose to have a faith and choose to be supported in developing that faith. Furthermore, local communities and churches can be equipped to help and support people with learning disabilities.

Recent trends in adult social care (including those with learning disabilities) have focused more on inclusion in the wider community based on the premise that people prefer to live in their own homes. Local authorities (the commissioners) claim there are financial benefits for adopting this approach and we would acknowledge that, while this is true for some people, it is wrong to assume that this is the best approach for everyone with a learning disability.

God has made us capable of relating with others and people tell us they feel isolated for much of their time in the wider community. Jesus said the second greatest command was to love our neighbour as much as we love ourselves. One of the great advantages of living together with others is the sense of belonging, helping each other, and making a difference together. People like to be together as well as to have their own space.

The Bible reminds us, "As one piece of iron sharpens another, so friends keep each other sharp." Our community offers companionship and support. In addition, Christian support offers safety. If a resident is anxious about anything there are always people to talk and pray with. We guide them in good paths and are constantly on guard to protect them from danger and abuse. We believe our residents are safer with many staff sharing their lives in a community where Christ is central and behaviour seeks to bring praise to God.

The demand for places at our Rutland site exceeds the provision currently available. Hardly a month passes without another family approaching us for support and advice. These families come from all over England and Wales, seeking Christian support for their relatives.

From our experience since 1984 we see a need for:

1. A residential 'community' rather than supported living
2. Staff available when necessary
3. Meeting people's needs and showing Christian care in everyday life.

We believe that the service we have to offer is unique from any other service of its kind. Not only do we offer a Christian community and support to adults who choose to live with us and use our service, but we also offer support to local churches, employers and families of the adults using our service.

Although this second site project may seem unlikely just now for the reasons given previously in this report, we believe with patience and perseverance this may be possible in the future with God's help and guidance.

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

#### FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

The Trust receives benefits from the DWP or local authorities on behalf of many of the residents. This is deposited into a separate bank account. This income partly funds their residential fees and their personal allowances; the latter is paid directly into residents' own bank accounts at the end of the month. At the year-end there was no balance due to residents from this account.

#### STRUCTURE AND GOVERNANCE AND MANAGEMENT

##### Governing Document

The Lodge Trust is a Charitable Incorporated Organisation (CIO), governed by a Constitution dated 19 May 2015. It is registered as a charity with the Charity Commission of England and Wales.

##### Appointment of Trustees

The chair of the Trustees and the Management Committee representatives are appointed at the Annual General Meeting (AGM).

##### Meeting of the Trustees

At the AGM Trustees are called upon to sign their adherence to the Basis of Faith, the Objects of the Charity and indicate their fitness to continue to serve as a trustee. New Trustees are appointed on the basis that they not only adhere to the Basis of Faith and the Objects of the charity, but that they have an expertise which is appropriate to the current and developing needs of the organisation.

##### Trustee induction and training

New Trustees are given copies of the Trust Deed and the relevant Charity Commission literature to ensure that they are aware of their duties and responsibilities as Trustees. They are given an induction day within the organisation to see how the organisation functions. They are invited, where appropriate, to attend external training courses.

##### Organisation

The Trustees meet quarterly and the Annual General Meeting is held in July. The Management Committee is a group appointed by the Trustees to meet ten times each year to oversee the more routine matters of management of the organisation. This committee includes two Trustees. Working groups are set up as appropriate by the Trustees to address and advise on specific issues, such as details of future developments.

The Chief Executive is appointed by the Trustees and responsible to them for the day-to-day operations of the charity. To facilitate effective operations the Chief Executive has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and care standards.

## THE LODGE TRUST CIO

### REPORT OF THE TRUSTEES

#### STRUCTURE AND GOVERNANCE AND MANAGEMENT (continued)

The annual review of salaries is conducted annually by the full board of trustees. The remuneration of the CEO was agreed separately and in the absence of the CEO. Pay and remuneration for staff are benchmarked against a database (NMDS-SC), which is the leading source of information on the adult social care workforce throughout England.

#### Related parties

The charity has working relationships with a number of local authorities for the provision of care for people with learning disabilities. The Chief Executive has delegated powers to agree contracts on behalf of the organisation. As a Registered Home under the Care Act 2014, the charity has to meet the requirements of the Act and is regularly inspected by the Care Quality Commission (CQC).

#### Reference and administrative details

<b>Charity number:</b>	1161735
<b>Principal office:</b>	The Lodge Trust CIO, Main Street, Market Overton, Rutland LE15 7PL
<b>Accountants and Auditors:</b>	ApC Accountants Limited, Chartered Accountants and Statutory Auditor, 7 St John Street, Mansfield, Nottinghamshire NG18 1QH
<b>Bankers:</b>	CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
<b>Solicitors:</b>	Greenwood Solicitors LLP, Monkstone House, City Road, Peterborough, PE1 1JE

#### Directors and Trustees:

The Trustees during the year were:

R J Stevens (Chairman)  
D Donegani  
Miss E Harrison  
Dr E J Hodges  
Mrs S Matthews  
Mr D J Kindred  
Dr D C Mann

Chief Executive:  
R J Pigott

**THE LODGE TRUST CIO**  
**REPORT OF THE TRUSTEES**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees 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).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements the Trustees are required to

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principles in the Charities SORP (FRS102)
3. make judgements and estimates that are reasonable and prudent;
4. state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
5. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

By order of the Trustees



.....  
R J Stevens (Chairman)  
Trustees

## THE LODGE TRUST CIO

### INDEPENDENT AUDITORS' REPORT - TO THE TRUSTEES OF THE LODGE TRUST CIO

#### Opinion

We have audited the financial statements of The Lodge Trust CIO for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021, and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice Applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based upon the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the CIO to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The trustees are responsible for the other information. The other information comprises the information in the Report of the Trustees but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## THE LODGE TRUST CIO

### INDEPENDENT AUDITORS' REPORT - TO THE TRUSTEES OF THE LODGE TRUST CIO

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you, if in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Report of the Trustees; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 14, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

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

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

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but it is not a guarantee that an audit conducted with ISA's (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## THE LODGE TRUST CIO

### INDEPENDENT AUDITORS' REPORT - TO THE TRUSTEES OF THE LODGE TRUST CIO

#### Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis of our opinion.

#### Identifying and assessing potential risks related to irregularities

As detailed above we carried out our audit in line with the appropriate guidance. In regards to our procedures during the initial planning, onsite work and final review stages we assessed our audit plan against the changing environments and updated wherever appropriate.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we have considered and carried out a background information assessment on the trust and looked at all of the appropriate laws and regulations that the company must abide with. These included Coronavirus regulations, but also GDPR, Health & Safety in regards to site work as well as in the office.

The trust has a risk register for monitoring its risks and mitigations in place. The trust also monitors all of its internal policies and procedures and carries out annual updates for those policies, or such as Covid19, regular reviews when Government guidance has changed. This is then communicated to staff on all levels to ensure updates in policies and procedures are known throughout the workforce.

The significant laws and regulations in regards to the business in addition to Companies Act, Employment Law, Pensions legislation, Tax legislation, Health & Safety, Covid19 Regulations, and specific CQC regulations and guidance, including non-compliance with those regulations in addition to GDPR are regularly reviewed by the Trust's management team and updated to ensure compliance.

We reviewed the trust's risk assessments for its business in the significant laws and regulations, carried out reviews on board minutes including discussions with trust officials and review of any legal cases and costs.

#### Audit response to risks identified

As a result of performing the above, we identified the trust's revenue recognition in respect of the residential fees and its presentation in addition to the value and existence of the freehold properties as a key audit matter related to the potential risk of fraud. Our specific procedures in this regards are as follows:-

- Review of residents contracts for daily rates
- Re-calculation of income to be accounted for in the year, including re-calculation of accrued and deferred income
- Tracing back to invoices and remittance advices from local authorities

In regards to the freehold properties, our specific procedures in this are as follows:-

- Obtaining title deeds and local searches of all properties held
- Obtaining google maps searches and views that show the properties are still in existence, together with date stamped photos of assets held.
- Physical attendance at meetings, confirming that the properties are still in place and are not in a state of ill repair
- Re-calculation of depreciation across all asset categories and assessment against residual values

## THE LODGE TRUST CIO

### INDEPENDENT AUDITORS' REPORT - TO THE TRUSTEES OF THE LODGE TRUST CIO

In relation to accounting for the amounts held in the bank accounts which is not a key audit matter, our procedures included:

- obtaining an understanding of the relevant controls relating to the bank accounts
- Re-calculating the year end reconciliations and assessing the appropriateness of the methodology applied;
- assessing that the accounting entries have been recorded in accordance with income recognition policies within FRS102;

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations, which have a direct effect on the financial statements;
- making enquiries of management, including legal experts concerning actual or potential litigation and claims;
- On our review of journal entries nothing unusual or unexpected had been identified from our sample testing of journal adjustments carried out by the company to its accounting system.
- We used limited analytical review procedures during our audit work and placed more reliance up on our transactional and detailed audit testing. Our analytical review for highlighting trends were then reviewed and assessed against our detailed testing work.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion or misrepresentation.

Our audit team had regular updates and meetings within the team including all members of the team, including the RI to ensure that our audit work was being carried out appropriately and to ensure that our assessments have constantly been updated during our audit, as part of these meetings all team members remaining alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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

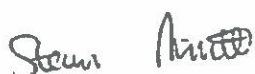
## THE LODGE TRUST CIO

### INDEPENDENT AUDITORS' REPORT - TO THE TRUSTEES OF THE LODGE TRUST CIO

#### Use of our Report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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Steven Pincott ACA, FCCA, ATT (Senior Statutory Auditor)  
For and on behalf of -  
ApC Accountants Limited  
Chartered Accountants and Statutory Auditors  
7 St John Street  
Mansfield  
Nottinghamshire, NG18 1QH

4 July 2021

**THE LODGE TRUST CIO - STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)**


	<u>Note</u>	2021 Revenue Housing Unrestricted Fund	2021 Products Trading Unrestricted Fund	2021 Capital Projects Unrestricted Fund	2021 Capital Products Restricted Fund	2021 PIP Restricted Fund	2021 Social Fund Restricted Fund	2020 <u>TOTAL</u>
<b>INCOME:</b>								
Donations and legacies	4	-	-	54,919	8,000	-	4,165	158,274
Covid support	4	-	-	10,000	-	-	10,000	-
<b>Income from charitable activities:</b>								
Residential and day service fees	5	1,588,033	-	-	-	-	-	1,617,385
Mobility allowances	5	-	-	-	-	33,158	-	36,309
Staff accommodation fees	5	11,875	-	-	-	-	-	15,120
Covid support	5	81,410	-	-	-	-	-	81,410
<b>Income from other trading activities</b>								
Trading income	6	-	19,566	-	-	-	-	129,301
Events	6	-	-	1,373	-	-	-	2,675
Investment income	7	-	-	1,760	-	-	-	8,229
<b>TOTAL INCOME</b>		<b>1,661,318</b>	<b>19,566</b>	<b>68,052</b>	<b>8,000</b>	<b>33,158</b>	<b>4,165</b>	<b>£1,967,293</b>
<b>EXPENDITURE:</b>								
<b>Cost of raising funds</b>	8	23,087	-	-	-	-	-	25,959
<b>Expenditure on charitable activities:</b>								
Care staff salaries	9	1,067,804	-	-	-	-	-	1,013,183
Administration and management salaries etc	9	140,278	-	-	-	-	-	136,742
Depreciation	9	-	-	99,748	2,362	5,965	-	99,841
Other housing and care costs	9	430,724	-	-	-	-	-	402,154
Trading costs	9	-	27,518	-	-	11,060	-	133,607
Other vehicle costs	9	-	-	-	-	-	-	24,247
Social fund purchases and outings	9	-	-	-	-	-	2,987	705
Loss on disposal of assets	9	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>		<b>1,661,893</b>	<b>27,518</b>	<b>99,748</b>	<b>2,362</b>	<b>17,025</b>	<b>2,987</b>	<b>£1,836,438</b>
<b>NET INCOME</b>		<b>(575)</b>	<b>(7,952)</b>	<b>(31,696)</b>	<b>5,638</b>	<b>16,133</b>	<b>1,178</b>	<b>130,855</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(575)</b>	<b>(7,952)</b>	<b>(31,696)</b>	<b>5,638</b>	<b>16,133</b>	<b>1,178</b>	<b>130,855</b>
<b>Reconciliation of funds:</b>								
Total funds brought forward		314,509	74,052	3,572,262	70,695	55,916	938	3,957,517
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>313,934</b>	<b>66,100</b>	<b>3,540,566</b>	<b>76,333</b>	<b>72,049</b>	<b>2,116</b>	<b>£4,086,372</b>

THE LODGE TRUST CIO

BALANCE SHEET AS AT 31 MARCH 2021

	Notes	2021	2020
<b>FIXED ASSETS</b>			
Tangible assets	10	3,077,692	3,107,534
<b>CURRENT ASSETS</b>			
Products stock		2,672	4,712
Debtors and prepayments	11	92,369	116,769
Bank and cash balances		<u>963,029</u>	<u>928,251</u>
		1,058,070	1,049,732
<b>LIABILITIES</b>			
Creditors: Amounts falling due within one year			
Accounts payable		30,781	13,110
Fees paid in advance		4,176	16,554
Amount due to HM Revenue & Customs		20,841	20,372
Other Creditors		8,556	-
Accruals		<u>310</u>	<u>18,858</u>
		64,664	68,894
<b>NET CURRENT ASSETS</b>		<u>993,406</u>	<u>980,838</u>
<b>TOTAL NET ASSETS</b>		<u>£4,071,098</u>	<u>£4,088,372</u>
<b>THE FUNDS OF THE CHARITY</b>			
<b>RESTRICTED FUNDS</b>			
PIP Fund	12	72,049	55,916
Social Fund	12	2,116	938
Capital Projects Fund	12	76,333	70,695
<b>UNRESTRICTED DESIGNATED FUNDS</b>			
Capital Projects Fund	12	3,540,566	3,572,262
Revenue Housing Fund	12	313,934	314,509
Products Trading Fund	12	66,100	74,052
		<u>£4,071,098</u>	<u>£4,088,372</u>

Approved by the Trustees on 31/7/2021 and signed on their behalf by:

  
 R J Stevens (Chairman)  
 Trustee

The notes on pages 23 to 39 form part of these accounts

**THE LODGE TRUST CIO**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

	<u>Note</u>	<u>2021</u>	<u>2020</u>
<b>Net cash generated in operating activities</b>	15	111,252	227,514
<b>Cash flows from investing activities:</b>			
Interest income		1,760	8,229
Purchase of tangible fixed assets		(78,233)	(58,225)
Sales of tangible fixed assets		-	-
<b>Net cash used in investing activities</b>		(76,473)	(49,996)
<b>Net cash generated from operating and investing activities</b>		34,779	177,518
<b>Net increase in cash and cash equivalents in the year</b>		34,779	177,518
Cash and cash equivalents brought forward	16	928,251	750,733
<b>Cash and cash equivalents carried forward</b>	16	£963,030	£928,251

# THE LODGE TRUST CIO

## NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2021

### 1 ACCOUNTING POLICIES

#### a) Basis of Accounting

These 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 FRS102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015)', FRS 102 The Financial reporting Standard applicable in the UK and republic of Ireland issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (effective September 2015), the Charities (Accounts and reports) regulations 2008 and the Charities Act 2011.

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

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity commenced to trade on 1 April 2016, when it acquired the assets, liabilities, reserves and trade from The Lodge Trust.

#### b) Depreciation

Tangible fixed assets are initially recorded at cost.

Depreciation has been provided for at the following rates so as to write off the cost of tangible fixed assets over their estimated useful lives:

Main Buildings & Grounds	-	2% reducing balance on buildings (Land not depreciated)
Bungalow & Cottage	-	2% reducing balance
Meeting Hall	-	2% reducing balance
Workshop & Other Outbuildings		4% of cost
Garden House	-	2% reducing balance
Motor Vehicles	-	25% reducing balance
Equipment & Fittings	-	25% reducing balance
Country Park	-	10% reducing balance
Flats	-	2% reducing balance
The Stables	-	2% reducing balance

## THE LODGE TRUST CIO

### NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2021

- c) Products Stock  
Finished and unfinished Products stock are valued at cost price.
- d) Bank and Cash  
Cash at the bank and in hand is held to meet short-term cash commitments as they fall due. Reserves are higher than usual due to them being built up for future expenditure in anticipation of the expansion to a second site.
- e) Fund Accounting  
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

Designated funds are funds which have been set aside by the Trust for a particular purpose. The Trust has four designated funds:

- i) Capital Projects Fund  
This fund is for the purpose of funding development activities of the Trust. General donations to the charity are deemed to be unrestricted; however, the trustees may from time to time designate funds against specific projects. Any donations which are made as a result of a fund raising appeal for a specific project will be deemed to be restricted funds.
- ii) Revenue Housing Fund  
This is the Revenue fund and its purpose is to provide services for people with learning disabilities. Its income is fees and its expenditure is the services provided such as staff, food, heat, light, etc and maintenance of the buildings.
- iii) Products Trading Fund  
This is the fund which is used to buy raw materials for the Work and Education Services and the Country Park activities (wood, craft items, plants, seeds, café supplies etc). Income from the sale of products, cabin hire, caravan pitches and café food sales is paid into the same fund.
- iv) PIP Fund  
This fund was previously known as the DLA Mobility Fund after the name of the Government allowance. That allowance was called the Disability Living Allowance (Mobility) but has changed its name to Personal Independence Payments. Since all correspondence and accounting records now reference PIP rather DLA, the fund has therefore changed its name in the financial statements to fall in line with this. Nothing else about the fund has changed except it's name. Personal Independence Payments are benefits for people with disabilities. Residents or their representatives (where they lack capacity to decide under the Mental Capacity Act) are asked if they wish to agree to the payment of the lower rate mobility allowance to the Lodge Trust PIP (pooled funds) account. For those who do not wish to agree to this payment, they will be required to pay separately for journeys they make in the vehicles of the charity and other journeys and support in getting around. This policy is outlined in the Service User guide (Residents Handbook).

## THE LODGE TRUST CIO

### NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2021

The PIP Fund will be used to fund the support of residents who contribute to it by:

- Purchasing and running vehicles for the benefits of residents
- Funding the accessing of the community using public transport
- Funding any additional support required in accessing the community

f) Residential and Work & Education Service Fees

These represent social security housing benefit payments and "top-up" payments from the appropriate local commissioner. Fees are accounted for when due for payment.

g) Donations & Legacies

Donations and legacies are accounted for in full when receivable.

h) Income

All income is recognised once the Trust has entitlement to the resources, it is probable the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

i) Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Trust to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

j) VAT

Resources expenditure is recognised in the period in which it is incurred and includes attributable VAT which, except for expenditure connected with the Country Park, cannot be recovered.

k) Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The Trust's contribution is restricted to the contributions disclosed in note 2. Contributions outstanding at the year end are included in trade creditors. The costs of the defined contribution scheme are included within expenditure on charitable activities.

The money purchase plan is managed by Standard Life and is an Interactive Investor SIPP whereby the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan a pension fund which is then converted into a pension upon the employee's normal retirement year age when eligible for a state pension. The Trust has no liability beyond making its contributions and paying across the deductions for the employee's contributions. There were no contributions outstanding at the period-end.

**THE LODGE TRUST CIO**

**NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2021**

- m) The trustees have given consideration to any judgements and uncertainties in these accounts and the only issue to note is that the Trust's going concern is based on the continued support of Local Authorities to pay fees towards residents care and particularly the fact that their support does not keep pace with the increased cost of care needs. This is a risk identified by the Trustees and included in their risk management statement in the Trustees Report.

**2 STAFF REMUNERATION**

	<u>2021</u>	<u>2020</u>
Care staff and administrative salaries	1,253,590	1,218,762
NI Contributions	90,281	80,362
Pension Contributions	53,544	53,847
	£1,397,415	£1,352,971
	£1,397,415	£1,352,971
Average headcount of employees	70	75
	70	75
	70	75
Average number of full-time equivalent employees	59	62
	59	62
	59	62

No member of staff received remuneration in excess of £60,000 (2020: £60,000).

The key management personnel comprise the trustees and the Chief Executive. The total employee benefits of the key personnel of the Trust were £57,046 (2020: £57,880).

**3 TRUSTEES REMUNERATION**

No trustee received any remuneration for their services (2020: £nil).

The following trustees received reimbursed expenses for their travelling expenses:

	<u>2021</u>	<u>2020</u>
I Dickson	-	-
R J Stevens	-	505
	£-	£505
	£-	£505

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2021

4 DONATIONS AND LEGACIES

	2021 Capital Projects Unrestricted Fund	2021 Capital Projects Restricted Fund	2021 Social Fund Restricted Fund	2021 Total	2020 Capital Projects Unrestricted Fund	2020 Capital Projects Restricted Fund	2020 Social Fund Restricted Fund	2020 Total
Donations	54,814	8,000	4,165	66,979	89,661	10,122	900	100,683
Legacies	105	-	-	105	57,591	-	-	57,591
Covid support	10,000	-	-	10,000	-	-	-	-
	<u>64,919</u>	<u>8,000</u>	<u>4,165</u>	<u>77,084</u>	<u>147,252</u>	<u>10,122</u>	<u>900</u>	<u>158,274</u>

5 INCOME FROM CHARITABLE ACTIVITIES

	2021 Revenue Housing Unrestricted Fund	2021 PIP Restricted Fund	2021 Total	2020 Revenue Housing Unrestricted Fund	2020 PIP Restricted Fund	2020 Total
Residential & day services fees	1,568,033	-	1,568,033	1,617,385	-	1,617,385
Mobility allowances	-	33,158	33,158	-	36,309	36,309
Staff accommodation fees	11,875	-	11,875	15,120	-	15,120
Covid support	81,410	-	81,410	-	-	-
	<u>1,661,318</u>	<u>33,158</u>	<u>1,694,476</u>	<u>1,632,505</u>	<u>36,309</u>	<u>1,668,814</u>

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2021

6 INCOME FROM OTHER TRADING ACTIVITIES

	2021 Products Trading Unrestricted Fund	2021 Capital Projects Unrestricted Fund	2021 Total	2020 Products Trading Unrestricted Fund	2020 Capital Projects Unrestricted Fund	2020 Total
Trading Income						
Café	443	-	443	67,427	-	67,427
Cabins	6,561	-	6,561	23,876	-	23,876
Caravans & camping	4,493	-	4,493	17,725	-	17,725
Vehicle checks	2,160	-	2,160	2,160	-	2,160
Ground income	1,438	-	1,438	1,500	-	1,500
Product sales	4,471	-	4,471	14,832	-	14,832
Events	-	-	-	1,781	-	1,781
	<u>19,566</u>	<u>-</u>	<u>19,566</u>	<u>129,301</u>	<u>-</u>	<u>129,301</u>
Events						
Event income	-	1,373	1,373	-	2,676	2,676

7 INVESTMENT INCOME

	2021 Capital Projects Unrestricted Fund	2021 Total	2020 Capital Projects Unrestricted Fund	2020 Total
Interest receivable	1,760	1,760	8,229	8,229
	<u>1,760</u>	<u>1,760</u>	<u>8,229</u>	<u>8,229</u>

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2021

8 COST OF RAISING FUNDS

	2021 Revenue Housing Unrestricted <u>Fund</u>	2021 <u>Total</u>	2020 Revenue Housing Unrestricted <u>Fund</u>	2020 <u>Total</u>
Events	181	181	1,092	1,092
Publicity	1,326	1,326	4,101	4,101
Fundraising staff salaries	21,580	21,580	20,766	20,766
	_____	_____	_____	_____
	23,087	23,087	25,959	25,959
	_____	_____	_____	_____

9 EXPENDITURE ON CHARITABLE ACITIVIES

CARE STAFF SALARIES

	2021 Revenue Housing Unrestricted <u>Fund</u>	2021 <u>Total</u>	2020 Revenue Housing Unrestricted <u>Fund</u>	2020 <u>Total</u>
Salaries	1,067,804	1,067,804	1,013,183	1,013,183
	_____	_____	_____	_____
	1,067,804	1,067,804	1,013,183	1,013,183
	_____	_____	_____	_____

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2021

9 EXPENDITURE ON CHARITABLE ACTIVITIES (Continued)

ADMINISTRATION & MANAGEMENT SALARIES ETC

	2021 Revenue Housing Unrestricted <u>Fund</u>		2021 <u>Total</u>	2020 Revenue Housing Unrestricted <u>Fund</u>		2020 <u>Total</u>
Salaries	137,851		137,851	128,442		128,442
Administration costs	499		499	1,115		1,115
Audit fees	964		964	3,226		3,226
Accounting fees	964		964	3,226		3,226
Trustee meeting & other fees	-		-	733		733
	<u>140,278</u>		<u>140,278</u>	<u>136,742</u>		<u>136,742</u>

DEPRECIATION

	2021 Capital Projects Unrestricted <u>Fund</u>	2021 Capital Projects Restricted <u>Fund</u>	2021 PIP Restricted <u>Fund</u>	2021 <u>Total</u>	2020 Capital Projects Unrestricted <u>Fund</u>	2020 Capital Projects Restricted <u>Fund</u>	2020 PIP Restricted <u>Fund</u>	2020 <u>Total</u>
Depreciation	99,748	2,362	5,965	108,075	92,036	2,551	5,254	99,841
	<u>99,748</u>	<u>2,362</u>	<u>5,965</u>	<u>108,075</u>	<u>92,036</u>	<u>2,551</u>	<u>5,254</u>	<u>99,841</u>

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2021

9 EXPENDITURE ON CHARITABLE ACTIVITIES (Continued)

OTHER HOUSING AND CARE COSTS

	2021 Revenue Housing	2021 Capital Projects	2021 Total	2020 Revenue Housing	2020 Capital Projects	2020 Total
	Unrestricted Fund	Unrestricted Fund		Unrestricted Fund	Unrestricted Fund	
Food	47,999	-	47,999	48,423	-	48,423
Energy & water	47,715	-	47,715	45,774	-	45,774
Council tax	5,943	-	5,943	6,045	-	6,045
Household	15,842	-	15,842	16,035	-	16,035
Insurance	16,049	-	16,049	17,226	-	17,226
Repairs & renewals	51,876	-	51,876	52,518	-	52,518
Facilities & estates staff salaries	74,825	-	74,825	46,645	-	46,645
Home costs	1,337	-	1,337	828	-	828
Protective clothing	27,360	-	27,360	1,750	-	1,750
Staff training & other costs	18,846	-	18,846	16,879	-	16,879
Training staff salaries	27,354	-	27,354	31,117	-	31,117
Holiday supervision	-	-	-	5,817	3,650	9,467
Telephone & internet costs	6,044	-	6,044	4,404	-	4,404
Bank charges	78	-	78	65	-	65
Registration fee	4,270	-	4,270	4,302	-	4,302
Postage, stationery & computing	8,776	-	8,776	10,559	-	10,559
Miscellaneous	3,357	-	3,357	4,220	-	4,220
Agency & other staff costs	6,494	-	6,494	7,220	-	7,220
Volunteers fees & expenses	1,302	-	1,302	17,112	-	17,112
Health & safety	3,873	-	3,873	1,893	-	1,893
Activities	98	-	98	2,649	-	2,649
Pension costs	61,211	-	61,211	54,722	-	54,722
Staff recruitment fees	75	-	75	2,301	-	2,301
	<u>430,724</u>	<u>-</u>	<u>430,724</u>	<u>398,504</u>	<u>3,650</u>	<u>402,154</u>

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2021

9 EXPENDITURE ON CHARITABLE ACTIVITIES (Continued)

TRADING COSTS

	2021 Products Trading Restricted Fund	2021 Products Trading Unrestricted Fund	2021 Total	2020 Products Trading Restricted Fund	2020 Products Trading Unrestricted Fund	2020 Total
Country Park						
Marketing	-	1,027	1,027	-	3,241	3,241
Administration	-	(787)	(787)	-	1,566	1,566
Utilities	-	3,139	3,139	-	12,363	12,363
Household	-	2,119	2,119	-	2,786	2,786
Cardnet & other bank charges	-	1,477	1,477	-	2,050	2,050
Food & drink purchases	-	13	13	-	30,363	30,363
Cabins & caravans	-	847	847	-	289	289
Miscellaneous café costs	-	907	907	-	1,600	1,600
Staff Salaries & NIC	-	6,714	6,714	-	57,117	57,117
Staff Pension costs	-	74	74	-	979	979
Repairs & maintenance	-	6,524	6,524	-	8,901	8,901
Licences	-	679	679	-	1,704	1,704
Grounds & garden expenses	-	890	890	-	107	107
Products expenses	-	3,895	3,895	-	9,550	9,550
Events	-	-	-	-	991	991
	-	27,518	27,518	-	133,607	133,607

OTHER VEHICLE COSTS

	2021 PIP Restricted Fund	2021 Total	2020 PIP Restricted Fund	2020 Total
Other vehicle costs	11,060	11,060	24,247	24,247
	11,060	11,060	24,247	24,247

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2021

9 EXPENDITURE ON CHARITABLE ACTIVITIES (Continued)

SOCIAL FUND PURCHASES AND OUTINGS

	2021 Social Fund	2021 Total	2020 Social Fund	2020 Total
	<u>Restricted Fund</u>	<u>Total</u>	<u>Restricted Fund</u>	<u>Total</u>
Social fund presents	2,987	2,987	705	705
	—	—	—	—
	<u>2,987</u>	<u>2,987</u>	<u>705</u>	<u>705</u>
	—	—	—	—

LOSS ON DISPOSAL OF ASSETS

	2021 PIP	2021 Total	2020 PIP	2020 Total
	<u>Restricted Fund</u>	<u>Total</u>	<u>Restricted Fund</u>	<u>Total</u>
Loss on disposal of assets	-	-	-	-
	—	—	—	—
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	—	—	—	—

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2021

10 FIXED ASSETS

	<u>Main Buildings &amp; Grounds</u>	<u>Bungalow &amp; Cottage</u>	<u>Meeting Hall</u>	<u>Workshop &amp; Outbuilding</u>	<u>Garden House</u>	<u>Motor Vehicles</u>	<u>Equipment &amp; Fittings</u>	<u>Country Park</u>	<u>Flats</u>	<u>The Stables</u>	<u>Total</u>
<u>Cost</u>											
As at 1 April 2020	820,307	458,207	167,151	47,233	499,906	43,543	130,857	232,166	227,898	893,117	3,520,385
Additions	14,437	-	-	449	-	8,100	54,452	529	-	266	78,233
Disposals	-	-	-	-	-	-	-	-	-	-	-
As at 31 March 2021	834,744	458,207	167,151	47,682	499,906	51,643	185,309	232,695	227,898	893,383	£3,598,618
<u>Depreciation</u>											
As at 1 April 2020	57,943	34,573	12,192	7,549	38,482	27,781	75,768	71,664	17,695	69,204	412,851
Charge for the year	15,536	8,473	3,099	1,890	9,228	5,965	27,093	16,103	4,204	16,484	108,075
Eliminated on disposals	-	-	-	-	-	-	-	-	-	-	-
As at 31 March 2021	73,479	43,046	15,291	9,439	47,710	33,746	102,861	87,767	21,899	85,688	£520,926
<u>Net Book Value</u>											
As at 31 March 2021	761,265	415,161	151,860	38,243	452,196	17,897	82,448	144,928	205,999	807,695	£3,077,692
As at 31 March 2020	762,364	423,634	154,959	39,684	461,424	15,762	55,089	160,502	210,203	823,913	£3,107,534

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2021

FIXED ASSETS (Continued)

The Trust's freehold properties are insured for £10,662,210. This represents the cost of demolition and reconstruction and may exceed the open market value.

11 DEBTORS AND PREPAYMENTS

	<u>2021</u>	<u>2020</u>
Fees outstanding	54,838	65,410
Income tax recoverable	-	5,158
Accrued interest	2,947	2,915
Prepayments	34,584	43,286
	<u>£92,369</u>	<u>£116,769</u>

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

a) 31 March 2021

	Revenue Housing Fund	Products Trading Fund	Capital Projects Fund	Restricted Capital Projects Fund	PIP Fund	Social Fund	<u>Total</u>
Fixed Assets	-	-	3,047,836	18,215	11,641	-	3,077,692
Stock	-	2,672	-	-	-	-	2,672
Debtors	89,288	420	2,947	(100)	(186)	-	92,369
Cash & Bank	276,346	68,775	489,783	65,399	60,594	2,132	963,029
Creditors due within one year	(51,700)	(5,767)	-	(7,181)	-	(16)	(64,664)
	<u>£313,934</u>	<u>£66,100</u>	<u>£3,540,566</u>	<u>£76,333</u>	<u>£72,049</u>	<u>£2,116</u>	<u>£4,071,098</u>

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2021

ANALYSIS OF NET ASSETS BETWEEN FUNDS (Continued)

b) <u>31 March 2020</u>	Revenue Housing Fund	Products Trading Fund	Capital Projects Fund	Restricted Capital Projects	PIP Fund	Social Fund	Total
Fixed Assets	-	-	3,071,435	20,577	15,522	-	3,107,534
Stock	-	4,712	-	-	-	-	4,712
Debtors	107,076	-	8,073	780	840	-	116,769
Cash & Bank	269,930	74,979	492,754	49,338	40,312	938	928,251
Creditors due within one year	(62,497)	(5,639)	-	-	(758)	-	(68,894)
	<u>£314,509</u>	<u>£74,052</u>	<u>£3,572,262</u>	<u>£70,695</u>	<u>£55,916</u>	<u>£938</u>	<u>£4,088,372</u>

Restricted Capital Project Funds are represented by:

	B/Fwd at 1 April <u>2020</u>	Income	Expenditure	C/Fwd at 31 March <u>2021</u>
Second Site Project	47,109	-	-	47,109
Groundwork (Outdoor Gym)	3,791	-	379	3,412
Will Bailey Trust (Trike & Cycle Shed)	6,454	-	570	5,884
W Orbill Trust (various capital items)	4,433	-	955	3,478
Ragdale Hall (Carder)	284	-	71	213
Holiday Fund	-	-	-	-
Inner Wheel - Stamford (Sewing machine)	858	-	142	716
Susan Emery Trust	1,500	-	-	1,500
The Screwfix Foundation	4,900	5,000	98	9,802
The Morrison's Foundation	586	-	147	439
Central England Co-Operative	780	-	-	780
Staff Welfare Fund	-	3,000	-	3,000
	<u>£70,695</u>	<u>£8,000</u>	<u>2,362</u>	<u>£76,333</u>

## THE LODGE TRUST CIO

### NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2021

#### ANALYSIS OF NET ASSETS BETWEEN FUNDS (Continued)

The Second Site project relates to the Charity's attempt to establish a second base of operations, initially near Milton Keynes, although explorations were made into looking at other areas. Donations have been received and some exploratory costs expended during previous years, although there has been no income or expenditure received in the year to 31 March 2021. This project is currently not being actively pursued.

Groundworks relates to a grant received towards the cost of outdoor gym equipment purchased. The expenditure each year will relate to the depreciation charge on the equipment purchased.

The Will Bailey Trust relates to a grant received towards the cost of a trike and a shed to house it. The expenditure relates to the depreciation charge on the assets purchased.

The W Orbill Trust relates to grants received to purchase a number of different pieces of equipment and also to improve access to the café and wheelchair access to the cabins. The expenditure relates to the depreciation charge on the assets purchased.

Ragdale Hall relates to a grant received to purchase a carder. The expenditure relates to the depreciation charge on the asset purchased.

The Holiday Fund relates to donations received towards the cost of residents and carers holidays in the year to 31 March 2021.

Inner Wheel – Stamford relates to a grant received towards the purchase of a sewing machine. The expenditure relates to the depreciation charge on the asset purchased.

The Susan Emery Trust Fund relates to a donation received towards holiday costs. This has not been expended yet and was planned to be used during the year to 31 March 2021.

The Screwfix Foundation fund relates to a grant received towards new windows in the Bungalow. The expenditure relates to the depreciation charge on the asset purchased.

The Morrison's Foundation relates to a grant received towards the purchase of gardening equipment. The expenditure relates to the depreciation charge on the asset purchased.

Central England Co-Operative relates to a grant to purchase an extractor fan. The fan was not purchased until after 1 April 2020, so there is no expenditure showing.

**THE LODGE TRUST CIO**

**NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2021**

**13 RELATED PARTY TRANSACTIONS**

Trustee Dr E J Hodges has a close relative as a resident at The Lodge Trust. Their residency is on a normal commercial basis along the same lines as all other residents. The fees receivable from the local authority for their residency for the year were £67,070 (2020: £56,476). As at 31 March 2021 £4,482 (2020: £nil) was outstanding and owed by the local authority.

During the year, donations without conditions totalling £3,350 (2020: £2,040) were received from trustees.

**14 LEASING COMMITMENTS**

The Lodge Trust at 31 March 2021 has total lease commitments as follows:

Expiring within one year	13,187	14,123
Expiring within two to five years	31,124	39,943
Expiring after more than five years	278	4,958
	<u>£44,589</u>	<u>£59,024</u>

**15 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<u>2021</u>	<u>2020</u>
Net movement in funds	(17,274)	130,855
Add back: Depreciation charge	108,075	99,841
Loss on disposal of tangible fixed assets	-	-
Deduct: Interest shown in investing activities	(1,760)	(8,229)
Decrease/(Increase)/ in stock	2,040	5,264
(Increase)/Decrease in debtors\	24,401	(20,189)
Increase/(Decrease) in creditors	(4,230)	19,972
	<u>£111,252</u>	<u>£227,514</u>

THE LODGE TRUST CIO

NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2021

16 CASH AND CASH EQUIVALENTS

The amounts disclosed on the Cash Flow Statement in respect of cash and cash equivalents are in respect of these Balance Sheet amounts:

Year ended 31 March 2021

	<u>31/03/21</u> £	<u>01/04/20</u> £
Cash & cash equivalents	963,030	928,251

Year ended 31 March 2020

	<u>31/03/20</u> £	<u>01/04/19</u> £
Cash & cash equivalents	928,251	750,733

17 ANALYSIS OF CHANGES IN NET FUNDS

	<u>At</u> <u>01/04/20</u> £	<u>Cash flow</u> £	<u>At</u> <u>31/03/21</u> £
Net cash			
Cash at bank and in hand	928,251	34,779	963,030
Debt	-	-	-
Total	928,251	34,779	963,030