

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

REGISTERED CHARITY NUMBER: 1161735

THE LODGE TRUST CIO

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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".

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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.

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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"

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"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

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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 24th 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.

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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.

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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

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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.

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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.

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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.

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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.

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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).

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Reference and administrative details

Charity number:	1161735
Principal office:	The Lodge Trust CIO, Main Street, Market Overton, Rutland LE15 7PL.
Accountants:	McGregors Corporate, i2 Mansfield, Office Suite 0:3, Hamilton Court, Oakham Business Park, Mansfield, Notts, NG18 5FB.
Auditors:	Xeinadin Audit Ltd, Riverside House, Kings Reach Business Park, Yew Street, Stockport, SK4 2HD.
Bankers:	CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ.
Solicitors:	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. 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	2021 TOTAL
INCOME:								
Donations and legacies	4	-	-	60,896	1,100	-	250	67,084
Covid support	4	-	-	-	-	-	-	10,000
Income from charitable activities:								
Residential and day service fees	5	1,763,078	-	-	-	-	-	1,763,078
Mobility allowances	5	-	-	-	-	32,623	-	32,623
Staff accommodation fees	5	11,055	-	-	-	-	-	11,055
Covid support	5	62,542	-	-	-	-	-	62,542
Insurance claim proceeds	5/6	109,957	5,000	-	-	-	-	114,957
Income from other trading activities								
Trading income	6	-	46,878	-	-	-	-	46,878
Events	6	-	-	-	-	-	-	-
Investment income	7	-	-	3,466	-	-	-	3,466
TOTAL INCOME		1,946,632	51,878	64,362	1,100	32,623	250	£1,794,259
EXPENDITURE:								
Cost of raising funds	8	25,815	-	-	-	-	-	25,815
Expenditure on charitable activities:								
Care staff salaries	9	1,033,843	-	-	-	-	-	1,033,843
Administration and management salaries etc	9	136,012	-	-	-	-	-	136,012
Depreciation	9	-	-	92,712	2,009	4,476	-	99,197
Other housing and care costs	9	453,220	-	-	-	-	-	453,220
Trading costs	9	-	32,838	-	-	-	-	32,838
Other vehicle costs	9	-	-	-	-	14,325	-	14,325
Social fund purchases and outings	9	-	-	-	-	-	1,136	1,136
TOTAL EXPENDITURE		1,648,890	32,838	92,712	2,009	18,801	1,136	£1,796,386
NET INCOME		297,742	19,040	(28,350)	(909)	13,822	(886)	(17,274)
NET MOVEMENT IN FUNDS		297,742	19,040	(28,350)	(909)	13,822	(886)	(17,274)
Reconciliation of funds:								
Total funds brought forward		313,934	66,100	3,540,566	76,333	72,049	2,116	4,088,372
TOTAL FUNDS CARRIED FORWARD		£611,676	£85,140	£3,512,216	£75,424	£85,871	£1,230	£4,071,098

THE LODGE TRUST CIO
BALANCE SHEET AS AT 31 MARCH 2022

	<u>Notes</u>	<u>2022</u>	<u>2021</u>
FIXED ASSETS			
Tangible assets	10	3,085,071	3,077,692
CURRENT ASSETS			
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
LIABILITIES:			
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
NET CURRENT ASSETS		<u>1,286,486</u>	<u>993,406</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,371,557</u>	<u>4,071,098</u>
TOTAL NET ASSETS		<u>£4,371,557</u>	<u>£4,071,098</u>
THE FUNDS OF THE CHARITY			
RESTRICTED FUNDS			
PIP Fund	12	85,871	72,049
Social Fund	12	1,230	2,116
Capital Projects Fund	12	75,424	76,333
UNRESTRICTED DESIGNATED FUNDS			
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>
Net cash generated in operating activities	15	398,833	111,251
		<hr/>	<hr/>
Cash flows from investing activities:			
Interest income		3,466	1,760
Purchase of tangible fixed assets		(105,619)	(78,233)
		<hr/>	<hr/>
Net cash used in investing activities		(102,153)	(76,473)
		<hr/>	<hr/>
Net cash generated from operating and investing activities		296,680	34,778
		<hr/>	<hr/>
Net increase in cash and cash equivalents in the year		296,680	34,778
Cash and cash equivalents brought forward		963,029	928,251
		<hr/>	<hr/>
Cash and cash equivalents carried forward		£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 <u>Fund</u>	2022 Capital Projects Unrestricted <u>Fund</u>	2022 <u>Total</u>	2021 Products Trading Unrestricted <u>Fund</u>	2021 Capital Projects Unrestricted <u>Fund</u>	2021 <u>Total</u>
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 <u>Fund</u>	2022 <u>Total</u>	2021 Capital Projects Unrestricted <u>Fund</u>	2021 <u>Total</u>
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 <u>Fund</u>	2022 <u>Total</u>	2021 Revenue Housing Unrestricted <u>Fund</u>	2021 <u>Total</u>
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 <u>Fund</u>	2022 <u>Total</u>	2021 Revenue Housing Unrestricted <u>Fund</u>	2021 <u>Total</u>
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 Fund	2022 Total	2021 Revenue Housing Unrestricted Fund	2021 Total
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 Fund	2022 Capital Projects Restricted Fund	2022 PIP Restricted Fund	2022 Total	2021 Capital Projects Unrestricted Fund	2021 Capital Projects Restricted Fund	2021 PIP Restricted Fund	2021 Total
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> </u>	<u> </u>	<u> </u>	<u> </u>
	£1,136	£1,136	£2,987	£2,987
	<u> </u>	<u> </u>	<u> </u>	<u> </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 & Grounds</u>	<u>Bungalow & Cottage</u>	<u>Meeting Hall</u>	<u>Workshop & Outbuilding</u>	<u>Garden House</u>	<u>Motor Vehicles</u>	<u>Equipment & 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
	<hr/>	<hr/>
	£31,402	£44,589
	<hr/>	<hr/>

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)
	<hr/>	<hr/>
Net cash generated from operating activities	£398,833	£111,251
	<hr/>	<hr/>

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	<u>£1,259,709</u>	<u>£963,029</u>
Year ended 31 March 2021	<u>2021</u>	<u>2020</u>
Cash & cash equivalents	<u>£963,029</u>	<u>£928,251</u>

17 ANALYSIS OF CHANGES IN NET FUNDS

	At <u>01/04/21</u> £	<u>Cashflow</u> £	At <u>31/03/22</u> £
Net Cash			
Cash at bank and in hand	<u>963,029</u>	<u>296,680</u>	<u>1,259,709</u>
Debt	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>£963,029</u>	<u>£296,680</u>	<u>£1,259,709</u>