

# Favell Day Services

ANNUAL REPORT & ACCOUNTS FOR YEAR  
ENDING 31 MAY 2022

[HOME](#)

**Annual Report and Accounts for the period ending 31 May 2022**

<b>Contents</b>	<b>Page Number</b>
<b>Introduction</b>	
Foreword	2
Who we are and what we aim to do.	3
Introducing our Trustees	4
<b>Overview of the work of the charity</b>	
Operational review	6
Summary financial position	7
Member support	8
<b>Governance Detail</b>	
Trustee Annual Report on Finance and Governance	9
Structure, Governance and Management	10
Public Benefit Test	10
Risk Management	11
Reserves Policy	11
Statement of Trustee responsibilities	12
<b>Detailed Accounts</b>	13
<b>Notes to Accounts</b>	15
<b>Examiners Opinion</b>	22

## **Foreword by the Trustees of Favell Day Services**

Welcome to our seventh formal Annual Report which I trust is both helpful and informative.

We would specifically like to thank both our employees and volunteers who have worked in such a committed way to continue the work of the Charity during the past year, so that it was able to return to providing day care support for our members following the significant constraints that the Covid 19 pandemic had caused in the previous year.

The year has seen us continue to adapt our working arrangements to reflect continued social distancing best practice guidance. As the year progressed we have been able to return to offering three sessions per week including making use of facilities at the Blackthorn community facilities.

Finally, I extend thanks to my fellow trustees for their active contribution to the management of the Charity during the year.

**Keith Brooks**

Charity Treasurer

## **Who We Are and what we aim to do**

Favell Day Services was registered as a Charitable Incorporated Organisation under registration number 1162011 on the 4th June 2015, having operated from January 2014 with oversight from Northamptonshire Health Charity whilst the formal charity registration process was progressed.

The Charity objective is to provide or assist in the provision of facilities for recreation or other leisure time occupation for persons over the age of 18, who have need thereof by reason of a physical disability, with the object of improving their life experience and living conditions.

It's current area of operation is Northampton, but its longer term ambition remains to extend its service provision to other parts of Northamptonshire.

Members of the Charity are asked to pay for the service they receive while the charity seeks to augment this income with grants, donations, legacies and community fund raising activities.

The care service specifically seeks to provide an enjoyable care environment for its members while also providing a break for carers and family members.

We would like you to support us in our crucial work, so please read on, and let us tell you more about ourselves, what we do, what we have achieved and how we go about spending the money given to us.

In setting its objectives and making its plans for the year, the trustees gave consideration to the Charity Commission's general guidance on public benefit and in particular to the public benefit of providing support for the relief of ill-health.

## **Introducing our Trustees**

### **Keith Brooks**

My initial involvement with FDS was during the period when the local NHS charity acted as fund custodian, and I offered advice in progressing charity registration. I was asked to continue as a trustee and have continued my involvement seeing the value of the service provided to its service user members. I bring a variety of experience gained from both the NHS and faith charity sectors.

### **Jean Howell**

I am the mother of 3 grownup children. I worked as PA/Secretary before having my children. More recently I have studied with OU and gained a BA Hons in Humanities. I am a volunteer with FDS on Wednesdays and was nominated as a Trustee in this capacity. I have considerable voluntary work experience including at Cynthia Spencer Hospice and being County Secretary for Girl Guides.

### **Maureen Jennings**

I was a service user of Favell House from 2007 and became a founder member of Favell Day Services. I have three grown up children and four grandchildren, one boy and three girls. I became a trustee to seek to represent the views of our service members.

### **Liz Johnstone**

I was actively involved with encouraging the formation of the charity and continue as a service user. I have been a governor for NHFT along with being an active member of a number of local groups seeking to support those with particular neurological conditions.

### **Tina Rivett**

I started as a volunteer in September 2021 when my granddaughter started school. I became a trustee in December 2021 following the Charity AGM having been nominated to represent the other volunteers and also the members.

### **Michaela Twigg**

I joined FDS as a service user in 2018 and have enjoyed myself immensely. As a nominated service user representative, I seek to represent their views and as a relative newbie to the trust seek to offer a different perspective. I am an older person and wheelchair user, my hobbies include knitting, cooking and card making.

### **Giles West**

As Business Development Manager for NHFT, the founder members of the Charity asked me to provide support with the initial service planning and asked me to continue as a trustee.

## **Jenny Wright**

I worked as a teacher prior to my illness and particularly enjoyed working with dyslexic children towards the end. I was diagnosed over twenty years ago with Cerebellar Ataxia. This causes balance problems and my particular strain is genetic. I attended Favell House for a few years until the closure and have been a member of FDS since its formation. As a service user I am in a good position to observe problems and needs as they arise and seek to bring this understanding to trustee discussions.

## **Operational review**

We recommenced provision of day care sessions at St Lukes in April 2021 with revised working arrangements, taking full account of social distancing and best practice guidance. As of the start of June 2021 we had moved to three day opening, but with reduced numbers in each session to comply with continued social distancing requirements.

During the year we have been able to gradually increase numbers in each session as social distancing guidance has been relaxed.

One of the sad effects of the pandemic on our membership has been the deterioration in the physical health of many of our members, meaning a need to increase staffing levels to respond to increased levels of care required.

As of August 2021, we moved our Friday sessions to the Blackthorn Local Centre so providing an alternative site in the eastern part of Northampton as previously.

The level of grant support received during the year significantly helped towards funding our running costs thanks to the services of our fundraising consultant.

The overall financial performance for the year is summarised below: -.

	12 months to 31st May 2022  £000's		12 months to 31st May 2021  £000's
<b>Income</b>			
Charitable activities	48		42
Donations	1		2
Fundraising	1		0
Legacies	5		0
Staff furlough funding	0		11
Grants from charities	29		9
<b>Total income</b>	84		64
<b>Expenditure</b>			
Care staff costs	59		41
Venue hire	14		2
Other direct costs	14		15
Fundraising	4		0
Charity Overheads	11		9
<b>Total Expenditure</b>	102		67
<b>Net incoming/ (outgoing) resources</b>	<b>(18)</b>		<b>(3)</b>



## **Member support**

A key to the effective financing of the service is the support individual members receive through the funding they receive in their individual care budgets. To this end the care team seek to give effective support to our members with regard to the ongoing conversations with the funding agencies to ensure the appropriate financial support is received.

## **Charity plans for 2022/23**

The plans for the current year are focused on consolidating our current service provision, particularly seeking to further respond to the increased care needs of our members.

## Trustee Annual Report on Finance and Governance

### Basis of preparation and legal framework

The Trustees of Favell Day Services present the Annual Report together with the Financial Statements for the year ended 31 May 2022.

The Charity's annual report and accounts for the year ended 31 May 2022 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard FRS102.

Full Name of Charity: Favell Day Services

Registration Charity Number: 1162011

The principal office is at: 2a Stanfield Road  
Duston  
Northampton  
NN5 6EZ

The advisors and administrators used by the Charity during 2020/21 were:

Bankers National Westminster Bank plc  
Towcester Branch  
173 Watling Street West  
Towcester  
Northants  
NN12 6FZ

Independent Examiner Joanna Halcrow ACMA  
29, Jenner Crescent  
Kingsthorpe  
Northampton  
NN2 8NB

Mr Keith Brooks acted as the principal officer overseeing the day to day financial management and accounting for the Charity.

Day to day financial management was vested with Ms Sue Horner.

## **Structure, Governance and Management**

The Charity's unrestricted fund was established using the model declaration of trust and all funds held on trust as at the date of registration were all part of this unrestricted fund. Subsequent donations and gifts received by the Charity are attributable to the original fund or have been recorded against designated funds which identify planned usage.

Newly appointed Trustees are provided with information about the Charity, including the Charity constitution, Trustees' annual report and accounts, access to the Charity's policies and procedures, and information about trusteeship and are provided with any specific training that their role may require.

Acting for the Trustees, the Operations group, is responsible for the day to day management of the Charity. The Committee is required to:

- Monitor the current operational arrangements for sessions held to ensure service, safeguarding and safety standards are fully complied with
- Consider and approve requests from potential new service users as to their suitability to attend the day services provided.
- Ensure maintenance of member records to meet basic duty of care requirements.

## **Public Benefit Test**

In accordance with the 2011 Charities Act the Trustees have ensured that due regard has been taken to ensure that all expenditure incurred has met the Public Benefit test taking due regard to the fact that it is a member organisation.

## **Fundraising activities**

The charity utilised a consultant to support the submission of grant applications to both support both running costs and purchase of further equipment as required. The cost of fundraising for the grants obtained was 12% for initial year results.

## **Risk Management**

The major risks to which the Charity is exposed have been identified and considered.

They have been reviewed and systems established, including a formal risk register, which has been subject to review and includes reference to mitigating actions.

The most significant risks relate to care of service users and detailed care plans are maintained to mitigate against this, along with specific risk assessments for all high risk activities.

Income and Expenditure is being monitored in total and is compared with the approved plan on a quarterly basis, to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

## **Reserves Policy**

The charity seeks to maintain a cash reserve equivalent to at least four months operating expenditure.

## **Having read all about us, please consider supporting the work of the Charity**

If you would like to volunteer to be a helper, please contact Kate Yuill on 07519 846972

If you wish to make a donation, please talk to us. Our future plans will all require specific startup funding before we can progress our planned growth in service provision.

You can also keep in touch with us on Facebook.

If you would like to make a donation or support any of our activities, please email us at [trustee@favelllds.org.uk](mailto:trustee@favelllds.org.uk)

## **Statement of Trustee responsibilities in respect of the Trustee annual report and the financial statements**

Under charity law, the Trustees are responsible for preparing the annual report and the financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the excess of expenditure over income for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustee:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether the recommendations of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The Trustees are required to act in accordance with the trust deed of the Charity, within the framework of trust law. The Trustee is responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustee to ensure that, where any statements of accounts are prepared by the Trustee under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. The Trustee has general responsibility for taking such steps as are reasonably open to the Trustee to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

**Signed on behalf of the trustee:**

**Name: Keith Brooks**

**Treasurer**

**Favell Day Services Statement of Financial Activities**  
**For the year ending 31 May 2022**

		12 months to 31st May 2022			12 months to 31st May 2021
		General Fund	Designated Fund	Total	
		£	£	£	£
<b>INCOME:</b>					
Charitable Activities		47,758	0	47,758	41,322
Donations		1,161	0	1,161	1,999
Legacies		5,000	0	5,000	0
Fund raising		660	0	660	84
Grants received		19,300	10,200	29,500	9,300
Staff furlough funding		0	0	0	10,991
Total incoming resources		73,879	10,200	84,079	63,696
<b>EXPENDITURE ON:</b>					
Fundraising		2,678	1,000	3,678	78
Charitable Activities					
Care staff costs		59,238	0	59,238	40,315
Venue hire		14,433	0	14,433	2,266
Other direct costs		5,149	9,183	14,332	14,901
Charity Overheads		4,899	5,944	10,843	9,077
Total resources expended		86,397	16,126	102,523	66,637
Transfers between funds				0	0
Net movement in funds		(12,518)	(5,926)	(18,445)	(2,941)
Reconciliation of Funds					
Total funds brought forward		15029.00	41018.00	56,047	58,988
Total funds carried forward		2510.65	35091.74	37,602	56,047

**Favell Day Services Balance sheet**  
**As at 31 May 2022**

**Charity No 1162011**

	31-May-22		31-May-21
	£		£
<b>Fixed assets:</b>			
Equipment	0		2,326
Investments	0		0
Total fixed assets	0		2,326
<b>Current assets:</b>			
Debtors	4,697		7,065
Cash on Deposit	0		0
Cash at bank and in hand	34,225		46,656
Total current assets	38,922		53,721
<b>Liabilities</b>			
Creditors: Amounts falling due	1,320		0
Net current assets	37,602		53,721
Net assets of the charity	37,602		56,047
<b>Funds of the Charity</b>			
Unrestricted Funds	2,511		15,029
Designated Funds	35,091		41,018
Endowment Funds	0		0
Total funds	37,602		56,047

Signed *Keith Brooks*

Trustee

## **Notes on the accounts**

### **1. Accounting Policies**

#### **(a) Basis of preparation**

The financial statements have been prepared under the historic cost convention, with the exception of investments which are included at market value. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

#### **(b) Funds structure**

The charity currently has no Restricted funds which are to be used in accordance with specific restrictions imposed by the donor.

Unrestricted funds include designated funds, where the donor has made known their non-binding wishes or where the trustees, at their discretion, have created a fund for a specific purpose.

#### **(c) Incoming resources**

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

#### **(d) Incoming resources from legacies**

Legacies are accounted for as incoming resources either upon receipt or where the receipt of funds in relation to the legacy is probable; this will be once confirmation has been received from the representatives of the estate(s) that probate has been granted, and that the executors have established that there is sufficient assets in the estate to pay the legacy and once all conditions attached to the legacy have been fulfilled.

#### **(e) Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to each category of expense shown in the Statement of Financial Activities. Expenditure is recognised when the following criteria are met:

- There is a present legal or constructive obligation resulting from a past event
- It is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement
- The amount of the obligation can be measured or estimated reliably.

Irrecoverable VAT is charged against the category of resources expended for which it was Contractual arrangements are recognised as goods or services supplied.



**(f) Charitable activities**

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs comprise direct costs and the overhead and support costs as shown in note 5.

**(g) Fixed asset and depreciation**

Fixed assets are included at cost where that is greater than £500. Depreciation is provided so as to write off the cost of fixed assets on a straight-line basis over their expected useful economic lives, currently all items are considered to have a 3 year life.

**(h) Financial Investments and realised gains and losses**

Not applicable.

**(i) Pensions**

The charity currently utilises NEST as its pensions provider.

**(j) Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable trust for UK income tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 10 Income Tax Act 2007 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

## **2. Related party transactions**

The member trustees are either users or carers who benefit from the service provided by the charity. They receive no incremental benefit from the role of being a trustee.

The Co-opted Trustees have received no honoraria, emoluments or expenses in the year and the Trustee has not purchased trustee indemnity insurance.

## **3. Charitable income**

Members are charged on a per session basis, the charging structure was originally set to recover direct running costs with a small contribution to overheads.

Where a member is unable to attend due to illness then half the usage charge is still required to be paid.

#### 4. Analysis of voluntary income and Grants

	2021/22	2020/21
	£	£
Donations	998	1,836
Collecting tins	75	46
Fund raising activities	660	84
Gift aid claims	88	117
<b>Total</b>	<b>1,821</b>	<b>2,083</b>

Details of 2021/22 grants received

<b>Local authority grants</b>	£	
Global Goals fund	3,000	Blackthorn start up support
Winter warmth grant	2,200	Designated for member support
<b>Charitable organisations</b>		
Maud Elkington Trust	1,500	
Alan Davidson Foundation	4,000	Purchase of equipment
Broadway Cottages Trust	300	
Beatrice Laing Trust	2,500	
Frederick & Phyllis Cann Trust	2,000	Purchase of hoist
Northants & Huntingdonshire Masons	5,000	
Benham Charitable Settlement	2,000	
Leather Sellers Company	2,000	
The Archer Trust	2,000	
Francis Winham Foundation	2,000	For member trips and activities
Hartley's Hillards Trust	1,000	
	<u>29,500</u>	

Comparative figures for 2020/21

	£
Northampton Borough Council	300
Covid support grants	9,000
	<u>9,300</u>

## 5. Analysis of support costs and overheads

Total support and overhead costs of the charity excluding fundraising was £10,843 (£9,077 2020/21).

		12 months to 31st May 2022			12 months to 31st May 2021
		General Fund	Designated Fund	Total	
		£	£	£	£
Service development staff cost			5,944	5,944	5348
Telephone		148		148	96
Postage		24		24	25
Advertising		35	0	35	51
Legal & professional fees		3,652		3,652	2,706
DBS Checks		0		0	0
Insurance		1,040		1,040	851
Audit Fees		0		0	0
<b>Total</b>		<b>4,899</b>	<b>5,944</b>	<b>10,843</b>	<b>9,077</b>

The costs allocated to the General Fund have been treated as directly supporting service provision

## 6. Transfers between funds

There were no transfers between funds during the year.

## 7. Analysis of staff costs

	2020/21 £	2020/21 £
Salaries and wages	64,577	50,353
Employers pension costs	604	481
Employers National Insurance	0	(111)
<b>Total cost</b>	<b>65,181</b>	<b>50,723</b>

The charity employed 6 (2020/21: 6) part time staff

No employees had emoluments in excess of £60k.

## 8. Examiner's remuneration

The examiner has undertaken the examination on a voluntary basis without remuneration.

## 9. Fixed Assets

	<b>Land £</b>	<b>Buildings £</b>	<b>Fixtures, fittings and equipment £</b>	<b>Total £</b>
Balance brought forward (gross cost)	0	0	12,484	12,484
Additions			0	0
Revaluations (+/-)				
Disposals (-)				
Balance carried forward (gross cost)	0	0	12,484	12,484

Balance brought forward (accumulated depreciation)			10,158	10,158
Depreciation charge for year (-)			2,326	2,326
Revaluations (+/-)				
Disposals (-)				
Balance carried forward (accumulated depreciation)			12,484	12,484
Brought forward (net book value)	0	0	2,326	2,326
Carried forward (net book value)	0	0	0	0

## 10. Fixed asset investments

The charity currently has no specific investments.

## 11. Analysis of current assets

### Debtors under 1 year

	As at 31 May-22 £	As at 31 May-21 £
Service user charges	4,323	6,624
Prepayments	374	324
Other Debtors	-	117
	<u>4,697</u>	<u>7,065</u>

### Analysis of cash at bank

	As at 31 May-22 £	As at 31 May-21 £
Bank balance held in NatWest current account	33,857	46,228
Balance on Equals purchase card	92	252
Cash	276	175
	<u>34,225</u>	<u>46,655</u>

## 12. Analysis of current liabilities and long term creditors

	As at 31 May-22 £	As at 31 May-21 £
Trade Creditors	500	0
Other Creditors	820	0
	<u>1,320</u>	<u>0</u>

There are no long term creditors.

### 13 Analysis of movements on each fund.

	B/F 01/06/2021	Incoming Resources	Outgoing Resources	Transfers	31/05/2022
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General fund	15,029	73,879	86,397		2,511
<b>Designated funds</b>					
Business development	32,449		6,944		25,505
Summer trips	-	2,000	188		1,812
Winter warmth support	-	2,200	1,720		480
Equipment Fund	8,569	6,000	7,275		7,294
<b>Total Funds</b>	<b>56,047</b>	<b>84,079</b>	<b>102,524</b>	<b>-</b>	<b>37,602</b>

## INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF FAVELL HOUSE DAY SERVICES

This report is on the accounts of the charity for the period ended 31st May 2022 which are set out on pages 13 - 21 of this report.

Respective responsibilities of the trustees and the examiner

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

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect the requirements:
  - That proper accounting records are kept in accordance with section 130 of the 2011 Act;
  - and
  - accounts are prepared which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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

Date 20 March 2023

Name Joanna Halcrow