

# BARNT GREEN MEDICAL TRUST

England & Wales · Charity number 1183515

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2019-05-21

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

## Contact

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**Address** Barnt Green Surgery  
82 Hewell Road  
Barnt Green  
Birmingham  
B45 8NF

**Phone** 01214451704

**Email** [jeremyclarkson@nhs.net](mailto:jeremyclarkson@nhs.net)

## Activities

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**Objects:** 1. TO RELIEVE SICKNESS AND TO PRESERVE THE HEALTH OF THE PATIENTS OF BARNT GREEN SURGERY, BARNT GREEN AND OTHER PEOPLE LIVING WITHIN 3 MILES OF BARNT GREEN SURGERY, BARNT GREEN, BY PROVIDING OR ASSISTING IN THE PROVISION OF EQUIPMENT, FACILITIES AND SERVICES ANCILLARY TO THOSE PROVIDED BY THE SURGERY AND/OR STATUTORY AUTHORITIES; AND2. TO RELIEVE, EITHER GENERALLY OR INDIVIDUALLY, PATIENTS OF BARNT GREEN SURGERY, BARNT GREEN AND OTHER PEOPLE LIVING WITHIN 3 MILES OF BARNT GREEN SURGERY, BARNT GREEN, WHO ARE SICK, CONVALESCENT, DISABLED, HANDICAPPED, INFIRM OR ARE IN CONDITION OF NEED, HARDSHIP OR DISTRESS.

**Activities:** TO RELIEVE SICKNESS AND TO PRESERVE THE HEALTH OF THE PATIENTS OF BARNT GREEN SURGERY AND OTHERS LIVING WITHIN 3 MILES OF THE SURGERY BY PROVIDING OR ASSISTING IN THE PROVISION OF EQUIPMENT, FACILITIES AND SERVICES ANCILLARY TO THOSE PROVIDED BY THE SURGERY; TO RELIEVE THOSE INDIVIDUALS AS ABOVE WHO ARE SICK, CONVALESCENT, DISABLED, HANDICAPPED, INFIRM OR IN CONDITION OF NEED, HARDSHIP OR DISTRESS

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities

## Geography

- Worcestershire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£150,000	£258,237	-	-
2024-05-31	£101,798	£9,942	-	-
2023-05-31	£1,798	£10,573	-	-
2022-05-31	£1,798	£8,692	-	-
2021-05-31	£26,922	£8,296	-	-

## Trustees

Name	Role	Appointed
<b>Robert Cholmondeley</b>	Chair	2022-10-28
Dr Jeremy Clarkson		2019-05-21
John Pinsent		2023-08-17
Phillippa Holroyd		2019-11-20
Rev Peter Worth		2022-10-28

**BARNT GREEN MEDICAL TRUST**

England & Wales - Charity number 1183515

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# Accounts

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Charity registration number 1183515 (England and Wales)

**BARNT GREEN MEDICAL TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2025**

# BARNT GREEN MEDICAL TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Dr J Clarkson  
Ms P Holroyd  
Reverend P Worth  
Mr R Cholmondeley  
Mr J P Pinsent

**Charity registration (England and Wales)** 1183515

**Independent examiner**

Jerroms  
Lumaneri House  
Blythe Gate  
Blythe Valley Park  
Solihull  
West Midlands  
B90 8AH

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# BARNT GREEN MEDICAL TRUST

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Balance sheet	6
Notes to the financial statements	7 - 10

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# **BARNT GREEN MEDICAL TRUST**

## **TRUSTEES' REPORT**

***FOR THE YEAR ENDED 31 MAY 2025***

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The trustees present their annual report and financial statements for the year ended 31 May 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's governing document, the Charities Act 2011 and "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 2019)".

### **Objectives and activities**

The object of the Barnt Green Medical Trust is to raise money to be spent to relieve sickness and to preserve the health of the patients of Barnt Green Surgery and other people living within 3 miles of the surgery. This is to be achieved by the provision of, or assisting in, the provision of equipment, facilities, and services ancillary to those provided by the surgery and/or statutory authorities. In addition, the charity aims to relieve, either generally or individually, patients of Barnt Green Surgery and other people living within 3 miles of the surgery who are sick, convalescent, disabled, handicapped, infirm or are in condition of need, hardship or distress. Grants are awarded in line with the Trust's policy to ensure compliance with the Trust's objectives. In particular, applicants must outline the efforts undertaken to obtain support for their request to date and outline the necessity of their application. Grants are assessed in the context of alternative sources of support that are available. Grants can include those that allow provision for ongoing maintenance and support costs, but these are requested at the time of application. In setting out our objectives and planning our activities, the trustees have given careful consideration to the Charity Commission's Public Benefit guidance.

### **Achievements and performance**

This report reflects the sixth year of the Trust's existence and activity. The Trust has continued to be active and continues to encourage applications from a variety of sources. Consideration was given to the types of application it should be seeking. It was agreed that the focus should be more towards benefiting the wider community rather than individual cases. This did not, though, mean that applications from individuals would not be encouraged, assessed and awarded on their respective merits.

# **BARNT GREEN MEDICAL TRUST**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MAY 2025**

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#### **Review of activities**

The Trust reviewed 7 applications for support during the year. Five were supported in full, one partially and one declined.

The previous year's report detailed the application from the Barnt Green Friendship Group for £1,500 to support the activities of a small group who meet for social interaction to improve their wellbeing and to combat loneliness. Whilst meeting the objectives of the Trust, the group had not promoted its activities to increase its membership so more local residents with similar needs could benefit. It was felt that the group should evidence that it was more than just a group of friends meeting up socially. It was decided that £750 would be granted on the proviso that a poster was drafted publicising the group and for the grant for further monies would be reviewed, on request, in 6 months time. The reduced grant of £750 was awarded and a poster published.

Padel tennis courts have been installed by Barnt Green Sports Club who applied to the trust for £1,800 for the cost of rackets and balls for the opening of this facility. The courts were funded from the club's reserves and a loan from the Lawn Tennis Association. Although padel tennis was considered to comply with Trust's objectives, concerns were raised with the sports club because the benefits would only be for their members whose fees ought to cover the costs of the equipment which the club intended to provide for free. The Trust suggested that expanding the use of the padel courts free of charge to those who were recommended to them from the doctor's surgery on medical grounds may provide evidence of a social benefit for the community, though in a restricted manner. During this exchange, the courts had opened and were in use. The Trust declined the application as the grounds for the funding were no longer required and because a community benefit had not been established other than through club membership.

The Patient Participation Group of Barnt Green Surgery submitted an application for £231,606 for the refurbishment and reconfiguration of the reception area. The digitalisation of records has freed up more space and the opportunity for improvements. This included better infection control, improved disabled access and improved patient confidentiality at the reception desk. No funding was available for these improvements from the NHS. It was agreed that the application fell within the Trust's remit and it was approved. Care was taken in agreeing stage payments for the work and the funding from the donors so that the Trust's balances did not exceed its £250,000 limit.

St Andrews First School applied for a grant totaling £11,205. The application was primarily for running a breakfast club and a lunch club as nurture provision for which funding has been granted in previous years. In addition, £365 was requested for a mental health and wellbeing assessment subscription which delivers strategies for dealing with children with anxiety and similar symptoms. £700 was also requested for running an online safeguarding system with interfaces with external agencies. The application was approved though the trustees requested a report on the use and benefits seen from the activities being funded.

An application from Barnt Green Parish Council for £10,000 was agreed for new children's play equipment in the local playing field. It was to be re-sited adjacent to the area of the old equipment which is often boggy. The parish council funded £4,000 to the total cost of £14,000. The parish council had previously funded attempts to improve the drainage with limited success which the Trust also supported financially. The old equipment was 15 years old and time expired. The play equipment has become more popular and is used all year round since a tarmac footpath was installed around the playing field which, with outdoor adult gym equipment as well, provides facilities for exercise and health.

An application from the Patient Participation Group of Barnt Green Surgery was considered for a replacement healthcare monitoring machine to replace the old one which had been malfunctioning and had now broken down. It was 10 years old. The payment for a warranty for the new machine was not approved. An additional television screen was also included in the application for the waiting area because only 50% of the patients could see the current one. The costs were £8,653 and £500 respectively. There was no NHS funding available and both items were approved as beneficial to patients of the surgery.

Barnt Green Cricket Club applied for a grant of £750 for the installation of a defibrillator at their 2nd XI ground at a cost of £750. The application was agreed to be within the terms of the Trust and was approved.

# BARNT GREEN MEDICAL TRUST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MAY 2025**

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### Financial review

The trust had an opening balance of £148,780.26 at 1 June 2024. During the year further donations were received totaling £100,000 plus further income of £50,000 from gift aid. The trust paid out £258,237.38 in grants giving a year end balance of £40,542.88.

Fundraising is not performed by the Trust but from donations received. The Trust has not had any outgoing costs other than annual accounting costs. There are no properties or rental costs associated with the Trust's activities. The trustees have determined a working reserve equal to 5% of the charity's total balance with a minimum sum of £5000 maintained at all times. As evidenced in the financial statement, the Trust's current assets are in excess of this figure. There were no outstanding debts. There was one outstanding commitment of £5,790.14 relating to the final stage payment of the grant for the refurbishment and reconfiguration of Barnt Green Surgery which was carried forward to the following financial year (2025-26).

### Plans for future periods

The Trust continues its activities to encourage applications from a range of sources.

### Structure, governance and management

Barnt Green Medical Trust is a Charitable Incorporated Organisation, established on 21 May 2019. It is represented by five trustees with a designated Chairperson, Treasurer and Secretary. Dr Patricia Botha, resigned as a trustee and as Chairperson on 28 January 2025. Her position was filled by Mr Robert Cholmondeley who was already a trustee. The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the trust deed. The Trust has met periodically throughout the year on an ad hoc basis and decisions are made by voting. The Trust has neither premises nor property and solely considers applications for financial assistance in line with its charitable objectives. In setting its objectives and considering applications, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including guidance Public Benefit: running a charity (PB2)'.

The trustees who served during the year and up to the date of signature of the financial statements were:

Dr Patricia Botha	Chairperson - retired 28 January 2025
Mr Robert Cholmondeley	Chairperson - active from 28 January 2025
Dr Jeremy Clarkson	
Mrs Phillippa Holroyd	Treasurer
Mr John Prinset	Secretary
Reverend Peter Worth	

The trustees' report was approved by the Board of Trustees.

Dr J Clarkson  
**Trustee**

19 February 2026

# BARNT GREEN MEDICAL TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BARNT GREEN MEDICAL TRUST

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I report to the trustees on my examination of the financial statements of Barnt Green Medical Trust (the trust) for the year ended 31 May 2025.

#### **Responsibilities and basis of report**

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the trust's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the trust as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

#### **Jerroms**

Lumaneri House  
Blythe Gate  
Blythe Valley Park  
Solihull  
West Midlands  
B90 8AH  
19 February 2026

# BARNT GREEN MEDICAL TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 MAY 2025*

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	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income from:</b>			
Donations and legacies	3	150,000	101,798
<b>Total income</b>		150,000	101,798
<b>Expenditure on:</b>			
Charitable activities	4	258,237	9,942
<b>Total expenditure</b>		258,237	9,942
<b>Net income/(expenditure) and movement in funds</b>		(108,237)	91,856
<b>Reconciliation of funds:</b>			
Fund balances at 1 June 2024		148,210	56,354
<b>Fund balances at 31 May 2025</b>		39,973	148,210

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# BARNT GREEN MEDICAL TRUST

## BALANCE SHEET

AS AT 31 MAY 2025

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	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Cash at bank and in hand		40,543		148,780	
<b>Creditors: amounts falling due within one year</b>	<b>10</b>	<u>(570)</u>		<u>(570)</u>	
<b>Net current assets</b>			<u>39,973</u>		<u>148,210</u>
<b>The funds of the trust</b>					
Unrestricted funds	<b>11</b>		<u>39,973</u>		<u>148,210</u>
			<u>39,973</u>		<u>148,210</u>

The financial statements were approved by the trustees on 19 February 2026

Dr J Clarkson  
Trustee

# BARNT GREEN MEDICAL TRUST

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MAY 2025**

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### **1 Accounting policies**

#### **Charity information**

Barnt Green Medical Trust offers assistance in the provision of equipment, facilities and/or statutory authorities for Barnt Green Surgery.

#### **1.1 Basis of preparation**

The financial statements have been prepared in accordance with the trust's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

#### **1.4 Income**

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BARNT GREEN MEDICAL TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Restricted funds are to be used for specified purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

#### 1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# BARNT GREEN MEDICAL TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

### 2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	100,000	101,798
Gift aid	50,000	-
	<u>150,000</u>	<u>101,798</u>

### 4 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
<b>Direct costs</b>		
Grants paid	257,667	9,372
<b>Share of support and governance costs (see note 5)</b>		
Governance	570	570
	<u>258,237</u>	<u>9,942</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>258,237</u>	<u>9,942</u>

### 5 Support costs allocated to activities

	2025 £	2024 £
Governance costs	<u>570</u>	<u>570</u>
<b>Analysed between:</b>		
Charitable activities	<u>570</u>	<u>570</u>

# BARNT GREEN MEDICAL TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

<b>6</b>	<b>Net movement in funds</b>	<b>2025</b>	<b>2024</b>
		£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	570	570
	<u>570</u>	<u>570</u>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

### 8 Employees

There were no employees whose annual remuneration was £60,000 or more.

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 10 Creditors: amounts falling due within one year

	<b>2025</b>	<b>2024</b>
	£	£
Accruals and deferred income	570	570
	<u>570</u>	<u>570</u>

### 11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2024 £	Incoming resources £	Resources expended £	At 31 May 2025 £
General funds	148,210	150,000	(258,237)	39,973
	<u>148,210</u>	<u>150,000</u>	<u>(258,237)</u>	<u>39,973</u>
<b>Previous year:</b>	<b>At 1 June 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 May 2024 £</b>
General funds	56,354	101,798	(9,942)	148,210
	<u>56,354</u>	<u>101,798</u>	<u>(9,942)</u>	<u>148,210</u>

### 12 Related party transactions

There were no disclosable related party transactions during the year.

**BARNT GREEN MEDICAL TRUST**

England & Wales - Charity number 1183515

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# Accounts

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Charity registration number 1183515 (England and Wales)

**BARNT GREEN MEDICAL TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2024**

# BARNT GREEN MEDICAL TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees**  
Dr J Clarkson  
Ms P Holroyd  
Reverend P Worth  
Mr R Cholmondeley  
Mr J P Pinsent

**Charity number (England and Wales)** 1183515

**Independent examiner**  
Jerroms  
Lumaneri House  
Blythe Gate  
Blythe Valley Park  
Solihull  
West Midlands  
B90 8AH

# BARNT GREEN MEDICAL TRUST

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Balance sheet	6
Notes to the financial statements	7 - 11

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# **BARNT GREEN MEDICAL TRUST**

## **TRUSTEES' REPORT**

***FOR THE YEAR ENDED 31 MAY 2024***

---

The trustees present their annual report and financial statements for the year ended 31 May 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's governing document, the Charities Act 2011 and "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 2019)".

### **Objectives and activities**

The objective of Barnt Green Medical Trust is to raise money to be spent to relieve sickness and to preserve the health of the patients of Barnt Green Surgery and other people living within 3 miles of the surgery. This is to be achieved by the provision of or assisting in the provision of equipment, facilities, and services ancillary to those provided by the Surgery and/or statutory authorities. In addition the charity aims to relieve, either generally or individually, patients of Barnt Green Surgery and other people living within 3 miles of the surgery who are sick, convalescent, disabled, handicapped, infirm or are in condition of need, hardship or distress. Grants are awarded in line with the Trusts policy to ensure compliance with the Trusts objectives. In particular applicants must outline the efforts undertaken to obtaining support for their request to-date and outline the necessity of their application. Grants are assessed in the context of alternative sources of support that are available. Grants can include those that allow provision for ongoing maintenance and support costs but these are requested at time of application. In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commissions Public Benefit guidance.

### **Achievements and performance**

This report reflects the fifth year of the Trusts existence and activity. The Trust has continued to be active and continues to encourage applications from a variety of sources.

Five donations have been received over the course of the year and the Trust has awarded two grants.

# **BARNT GREEN MEDICAL TRUST**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MAY 2024**

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#### **Review of activities**

The Trust has received 3 applications for support during the year and has been able to support all 3.

The Trust received an application from Saint Andrew School, Barnt Green, requesting funding to allow continuation of the previously supported Nurture program as well as allowing and expansion of this program to provide lunchtime Nurture program provision. The aim of this program to allow children quite time in supervised environment to become involved in mindful activities, with the aim of improving their wellbeing. The funding would allow the groups to be adequately staffed, enable groups to be active five days a week, as well as to fund a Boxall Assessment profiling program to guide targeted strategies. The Trustees unanimously felt this application met the charitable aims of the Trust and approved the funding for £8,671.50.

The Trust received an application from Barnt Green Friendship group, a local group that meets to provide social interaction and encourages community participation through the provision of regular meetings. The use of raffles, presentation and regular social interaction aims to improve the wellbeing of participants and combat loneliness and social isolation. The Friendship group was seeking funding to facilitate expansion of their group and activities, the group expressed a concern that their activities were likely to cease without support. The Friendship group was seeking total funding of £1,500 to facilitate their activities for the following year. Following discussion the Trustee's agreed to grant an award of £750 to allow for six months of ongoing activity. This reduced grant was on the condition of the Friendship group providing a poster for circulation within the community to advertise their existence and the agreement of providing a subsequent report detailing the impact of the Trust's grant in terms of Friendship group activity and community engagement / participation. The Trustees felt the Friendship group's activities fulfilled the Trust's charitable aims with respect to providing for the psychological wellbeing of the local community. Of note the grant for this application was not paid until the following year of Trust activity, on receipt of the Friendship group poster.

The Trust received an additional application from Saint Andrew's school, Barnt Green during this financial period although the application was ultimately discussed in the following year of Trust activity and so is not considered in this report.

The Trust also awarded a grant of £700 to Nineveh Ridge Care Farm as detailed in trustees report year ending 31st of May 2023.

#### **Financial review**

The financial statement shows a balance of £148,780.26 at the end of the trusts charitable year, inclusive of a £5,000.00 reserve. The Trust has received an income of £1,798 in the form of a donation from Barnt Green Surgery as well as donations totaling £100,000 from two individual donors who wish to remain anonymous. Gift Aid will be requested for this amount, although will not be received until the following financial year. Fundraising is not performed by the Trust but rather donations are received. The Trust has not had any outgoing costs other than annual accounting costs. There are no properties or rental cost associated with the Trust activities. The trustees have determined a working reserve equal to 5% of the charity's total balance with the minimum value of £5,000 being kept at all times. As revealed in the financial statement the Trust's current assets are in excess of this figure and no current outstanding debts or commitments exist.

#### **Plans for future periods**

The Trust continues its activities to encourage applications from a range of sources.

# BARNT GREEN MEDICAL TRUST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MAY 2024**

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### **Structure, governance and management**

Barnt Green Medical Trust is a charitable Incorporated Organisation and was established on 21st May 2019. At time of writing it is represented by five trustees, with a designated Chairperson, Treasurer and Secretary. During this year of Trust activity an additional trustee Mr. John Prinset was welcomed as a new trustee, being ratified on 17th of August 2023. Mr Pinsent has replaced Dr Clarkson as Trust Secretary on 17th of August 2023. Dr Patricia Botha, Chairperson later resigned from her role as Chairperson and is replaced by Mr Robert Cholmondeley although this does not take place during this year of Trust activity. The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Trust deed. The Trust has met periodically throughout the year on an ad hoc basis and decisions are made by voting. The Trust has neither premises or property and solely considers applications for financial assistance in line with its charitable objective. In setting its objectives and considering applications, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including guidance 'Public benefit: running a charity(PB2)'.

The trustees who served during the year and up to the date of signature of the financial statements were:

Dr Patricia Botha	Chairperson - retired 28.01.2025
Mr Robert Cholmondeley	Chairperson - appointed 28.01.2025
Dr Jeremy Clarkson	Trustee - resigned as a secretary on 17.08.2023
Mrs Phillippa Holroyd	Treasurer
Mr John Prinset	Secretary - appointed 17.08.2023
Reverend Peter Worth	Trustee

The trustees' report was approved by the Board of Trustees.

Dr J Clarkson  
**Trustee**

9 March 2025

# BARNT GREEN MEDICAL TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BARNT GREEN MEDICAL TRUST

---

I report to the trustees on my examination of the financial statements of Barnt Green Medical Trust (the trust) for the year ended 31 May 2024.

#### **Responsibilities and basis of report**

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the trust's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the trust as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

#### **Jerroms**

Lumaneri House  
Blythe Gate  
Blythe Valley Park  
Solihull  
West Midlands  
B90 8AH  
18 March 2025

# BARNT GREEN MEDICAL TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MAY 2024**

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	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income from:</b>			
Donations and legacies	3	101,798	1,798
<b>Total income</b>		101,798	1,798
<b>Expenditure on:</b>			
Charitable activities	4	9,942	10,573
<b>Total expenditure</b>		9,942	10,573
<b>Net income/(expenditure) and movement in funds</b>		91,856	(8,775)
<b>Reconciliation of funds:</b>			
Fund balances at 1 June 2023		56,354	65,129
<b>Fund balances at 31 May 2024</b>		148,210	56,354

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# BARNT GREEN MEDICAL TRUST

## BALANCE SHEET

AS AT 31 MAY 2024

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	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Cash at bank and in hand		148,780		56,923	
<b>Creditors: amounts falling due within one year</b>	<b>10</b>	<u>(570)</u>		<u>(569)</u>	
<b>Net current assets</b>			<u>148,210</u>		<u>56,354</u>
<b>The funds of the trust</b>					
Unrestricted funds	<b>11</b>		<u>148,210</u>		<u>56,354</u>
			<u>148,210</u>		<u>56,354</u>

The financial statements were approved by the trustees on 18 March 2025

Dr J Clarkson  
Trustee

# BARNT GREEN MEDICAL TRUST

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MAY 2024**

---

### 1 Accounting policies

#### Charity information

Barnt Green Medical Trust offers assistance in the provision of equipment, facilities and/or statutory authorities for Barnt Green Surgery.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

#### 1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BARNT GREEN MEDICAL TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Restricted funds are to be used for specified purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

#### 1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# BARNT GREEN MEDICAL TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

### 2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
Donations and gifts	101,798	1,798

### 4 Expenditure on charitable activities

	<b>Charitable activities 2024 £</b>	<b>Charitable activities 2023 £</b>
<b>Direct costs</b>		
Grants paid	9,372	10,003
<b>Share of support and governance costs (see note 5)</b>		
Governance	570	570
	<u>9,942</u>	<u>10,573</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>9,942</u>	<u>10,573</u>

### 5 Support costs allocated to activities

	<b>2024 £</b>	<b>2023 £</b>
Governance costs	570	570
<b>Analysed between:</b>		
Charitable activities	<u>570</u>	<u>570</u>

# BARNT GREEN MEDICAL TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

<b>6</b>	<b>Net movement in funds</b>	<b>2024</b>	<b>2023</b>
		£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	570	570
	<u>570</u>	<u>570</u>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

### 8 Employees

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Total	-	-
	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 10 Creditors: amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	£	£
Accruals and deferred income	570	569
	<u>570</u>	<u>569</u>

### 11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 June 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 May 2024</b>
	£	£	£	£
General funds	56,354	101,798	(9,942)	148,210
	<u>56,354</u>	<u>101,798</u>	<u>(9,942)</u>	<u>148,210</u>
<b>Previous year:</b>	<b>At 1 June 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 May 2023</b>
	£	£	£	£
General funds	65,129	1,798	(10,573)	56,354
	<u>65,129</u>	<u>1,798</u>	<u>(10,573)</u>	<u>56,354</u>

# BARNT GREEN MEDICAL TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MAY 2024*

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### 12 Related party transactions

There were no disclosable related party transactions during the year.

**BARNT GREEN MEDICAL TRUST**

England & Wales - Charity number 1183515

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# Accounts

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Charity Registration No. 1183515

**BARNT GREEN MEDICAL TRUST**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2023**

# BARNT GREEN MEDICAL TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Dr Patricia Botha  
Dr Jeremy Clarkson  
Mrs Phillippa Holroyd  
Reverend Peter Worth (Appointed 25th October 2022)  
Mr Robert Cholmondeley (Appointed 25th October 2022)

### Charity number

1183515

### Registered office

Barnt Green Surgery  
82 Hewell Road  
Barnt Green  
Birmingham  
B45 8NF

### Independent examiner

Jerroms  
Lumaneri House  
Blythe Gate  
Blythe Valley Park  
Solihull  
West Midlands  
B90 8AH

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# BARNT GREEN MEDICAL TRUST

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 3
Statement of trustees' responsibilities	4
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 12

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# **BARNT GREEN MEDICAL TRUST**

## **TRUSTEES' REPORT**

***FOR THE YEAR ENDED 31 MAY 2023***

---

The trustees present their annual report and financial statements for the year ended 31 May 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1.1 to the financial statements and comply with the trust's governing document, the Charities Act 2011 and "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 2019)".

### **Objectives and activities**

The objective of Barnt Green Medical Trust is to raise money to be spent to relieve sickness and to preserve the health of the patients of Barnt Green Surgery and other people living within 3 miles of the surgery. This is to be achieved by the provision of or assisting in the provision of equipment, facilities, and services ancillary to those provided by the Surgery and/or statutory authorities. In addition the charity aims to relieve, either generally or individually, patients of Barnt Green Surgery and other people living within 3 miles of the surgery who are sick, convalescent, disabled, handicapped, infirm or are in condition of need, hardship or distress. Grants are awarded in line with the Trusts policy to ensure compliance with the Trusts objectives. In particular applicants must outline the efforts undertaken to obtaining support for their request to-date and outline the necessity of their application. Grants are assessed in the context of alternative sources of support that are available. Grants can include those that allow provision for ongoing maintenance and support costs but these are requested at time of application. In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commissions Public Benefit guidance.

### **Achievements and performance**

This report reflects the fourth year of the Trusts existence and activity. The Trust has continued to be active and continues to encourage applications from a variety of sources.

One donation has been received over the course of the year and the Trust has awarded 3 grants.

### **Review of activities**

The Trust has received 6 applications for support during the year and has been able to support 4, with 1 application later withdrawn.

The trust received an application from the Barnt Green Surgeries Patient Participation Group seeking funding for 5 examination couches. The existing examination couches were no longer fit for purpose and there was a risk of patient harm with one patient having fallen due to an inability to raise / lower the couches. Funding via the practice or NHS England was unavailable. The trustees felt this application fulfilled the trusts charitable aim of providing equipment which cannot be provided by the surgery or statutory authorities and a grant was made £4320 paid 01.02.23. Dr Clarkson was not involved in the voting or decision process due to a conflict of interest. A further application was received from the Patient Participation Group for baby weighing scales and elevated portable chairs but was later withdrawn due to the items being sourced elsewhere.

The Trust received an application from Barnt Green Parish Council who sought financial support to fund the drainage of the grounds of Bittell Road Playing Fields. Unfortunately the ground surrounding key parts of the children's play area had become muddy and boggy making it unusable for large parts of the year. The parish council sought support for the project as they were unable to access funding elsewhere. The expressed purpose of the improvement work was to increase the usability of the play equipment and therefore improve child activity levels and psychological wellbeing. The trustees felt this was an excellent application and supported the project, with a grant of £5736 being paid on 31.10.2022. Ultimately the work was completed at a lower cost and so a sum of £956 was returned to the Trust on 15.12.22.

# **BARNT GREEN MEDICAL TRUST**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MAY 2023**

---

The Trust received an application from Bluwave Community Services CIC seeking a grant to support transport services for vulnerable patients in and around the area of the Trusts area of activity. The trustees were keen to support the application but unfortunately felt insufficient information had been provided to allow them to ensure the Trusts charitable aims and target population were being served by the grant. The application was declined with a request for further information which is currently outstanding.

The Trust has been able to support a young patient registered at Barnt Green surgery who applied for financial support to fund attendance at Nineveh Ridge Care Farm. This organisation provides social, educational, therapeutic and development opportunities for young individuals and an application was received from a patient registered at Barnt Green Surgery who was struggling with anxiety. The application, which was submitted on behalf of the patient by a local Child Adolescent and Family support worker was seeking £700 to supplement a parental contribution of £200 to allow the child to attend the organisation over a summer holiday period. The trustees felt this was an excellent application which was in keeping with the Trusts charitable aims of providing facilities in addition to those provided by the statutory authorities for a patient who is in distress. The trustees unanimously agreed to fund the application, although payment was not made until after 31 May 2023.

A further application was received from a registered patient of Barnt Green surgery seeking financial support for a dyslexia assessment (later withdrawn) and private tuition / education support. Regrettably, the trustees felt this application fell outside of the stated aim of the Trust and felt unable to provide support, specifically due to the educational nature of the application.

Of note a grant of £ 903.41 was awarded on 26.09.22 as discussed in last year's annual report to fund remedial work in Millennium Park, Barnt Green.

#### **Financial review**

The financial statement shows a balance of £56,922.56 at the end of the trusts charitable year, inclusive of a £5,000.00 reserve. The Trust has received an income of £1798.00 in the form of a donation from Barnt Green Surgery. Fundraising is not performed by the Trust but rather donations are received. The trust has not had any outgoing costs other than annual accountancy costs. There are no properties or rental costs associated with the trusts activities. The trustees have determined a working reserve equal to 5% of the charities total balance, with a minimum value of £5,000.00 being kept at all times. As revealed in the financial statement the Trusts current assets are in excess of this figure and no current outstanding debts or commitments exist.

#### **Future plans**

The Trust continues its activities and is encouraging applications from individual parties as well as organisations. The Trust is proactively advertising its existence in the local Parish Magazine.

#### **Structure, governance and management**

Barnt Green Medical Trust is a charitable Incorporated Organisation and was established on 21st May 2019. At time of writing it is represented by 6 trustees, with a designated Chairperson, Treasurer and Secretary. The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the trust deed. The Trust has met periodically throughout the year on an ad-hoc basis and decisions are made by voting. The Trust has neither premises nor property and solely considers applications for financial assistance in line with its charitable objectives. In setting its objectives and considering applications, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including guidance 'Public benefit: running a charity (PB2)'.

The Trust welcomed 2 new Trustees who were ratified on 25<sup>th</sup> October 2022. Reverend Peter Worth and Mr Robert Cholmondeley replaced 2 departing trustees and remain active trustees.

# BARNT GREEN MEDICAL TRUST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MAY 2023**

---

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Robert Cholmondeley	(appointed 25.10.2022)
Dr Patricia Botha	Chairperson
Dr Jeremy Clarkson	Secretary
Mrs Phillippa Holroyd	Treasurer
Reverend Peter Worth	(appointed 25.10.2022)

The trustees' report was approved by the Board of Trustees.

**Dr J Clarkson**

Trustee

Dated: 26 March 2024

# **BARNT GREEN MEDICAL TRUST**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MAY 2023***

---

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 and 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 trust and of the incoming resources and application of resources of the trust for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# BARNT GREEN MEDICAL TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BARNT GREEN MEDICAL TRUST

---

I report to the trustees on my examination of the financial statements of Barnt Green Medical Trust (the trust) for the year ended 31 May 2023.

#### **Responsibilities and basis of report**

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the trust's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the trust as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Mr Richard Alan Horton  
Chartered Certified Accountant

Lumaneri House  
Blythe Gate  
Blythe Valley Park  
Solihull  
West Midlands  
B90 8AH

Dated: 22 January 2021

# BARNT GREEN MEDICAL TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MAY 2023**

---

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Income from:</b>			
Donations and legacies	3	1,798	1,798
Charitable activities	4	10,573	8,692
<b>Net expenditure and movement in funds</b>		(8,775)	(6,894)
<b>Reconciliation of funds:</b>			
Fund balances at 1 June 2022		65,129	72,023
<b>Fund balances at 31 May 2023</b>		56,354	65,129

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# BARNT GREEN MEDICAL TRUST

## BALANCE SHEET

AS AT 31 MAY 2023

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	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Cash at bank and in hand		56,923		65,699	
<b>Creditors: amounts falling due within one year</b>	<b>9</b>	<u>569</u>		<u>570</u>	
Net current assets			<u>56,354</u>		<u>65,129</u>
<b>The funds of the trust</b>					
Unrestricted funds			<u>56,354</u>		<u>65,129</u>
			<u>56,354</u>		<u>65,129</u>

The financial statements were approved by the trustees on 26 March 2024

Dr J Clarkson  
Trustee

# BARNT GREEN MEDICAL TRUST

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MAY 2023*

---

### 1 Accounting policies

#### Charity information

Barnt Green Medical Trust offers assistance in the provision of equipment, facilities and/or statutory authorities for Barnt Green Surgery.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The trust is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

#### 1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BARNT GREEN MEDICAL TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Restricted funds are to be used for specified purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

#### 1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# BARNT GREEN MEDICAL TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

---

### 2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	<b>Unrestricted funds 2023 £</b>	<b>Unrestricted funds 2022 £</b>
Donations and gifts	1,798	1,798

### 4 Expenditure on charitable activities

	<b>Charitable activities 2023 £</b>	<b>Charitable activities 2022 £</b>
<b>Direct costs</b>		
Charitable expenditure	10,003	8,122
<b>Share of support and governance costs (see note 5)</b>		
Governance	570	570
	<u>10,573</u>	<u>8,692</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>10,573</u>	<u>8,692</u>

# BARNT GREEN MEDICAL TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

### 5 Support costs

	Support costs £	Governance costs £	2023 £
Independent examiners costs	-	570	570
	<u>-</u>	<u>570</u>	<u>570</u>
	<u>-</u>	<u>570</u>	<u>570</u>
Analysed between Charitable activities	-	570	570
	<u>-</u>	<u>570</u>	<u>570</u>
	<u>-</u>	<u>570</u>	<u>570</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

### 7 Employees

There were no employees during the year.

### 8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 9 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	569	570
	<u>569</u>	<u>570</u>

### 10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2022 £	Incoming resources £	Resources expended £	At 31 May 2023 £
General funds	65,129	1,798	(10,573)	56,354
	<u>65,129</u>	<u>1,798</u>	<u>(10,573)</u>	<u>56,354</u>

# BARNT GREEN MEDICAL TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

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### 10 Unrestricted funds

(Continued)

Previous year:	At 1 June 2021	Incoming resources	Resources expended	At 31 May 2022
	£	£	£	£
General funds	72,023	1,798	(8,692)	65,129
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 11 Related party transactions

There were no disclosable related party transactions during the year.

**BARNT GREEN MEDICAL TRUST**

England & Wales - Charity number 1183515

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# Accounts

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Charity Registration No. 1183515

**BARNT GREEN MEDICAL TRUST**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2022**

# BARNT GREEN MEDICAL TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Dr Patricia Botha Dr Jeremy Clarkson Mrs Phillippa Holroyd
<b>Charity number</b>	1183515
<b>Registered office</b>	Barnt Green Surgery 82 Hewell Road Barnt Green Birmingham B45 8NF
<b>Independant examiner</b>	Jerroms Lumaneri House Blythe Gate Blythe Valley Park Solihull West Midlands B90 8AH

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# BARNT GREEN MEDICAL TRUST

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 3
Statement of trustees' responsibilities	4
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 11

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# **BARNT GREEN MEDICAL TRUST**

## **TRUSTEES' REPORT**

***FOR THE YEAR ENDED 31 MAY 2022***

---

The trustees present their annual report and financial statements for the year ended 31 May 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1.1 to the financial statements and comply with the trust's governing document, the Charities Act 2011 and "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 2019)".

### **Objectives and activities**

The objectives of Barnt Green Medical Trust is to raise money to be spent to relieve sickness and to preserve the health of the patients of Barnt Green Surgery and other people living within 3 miles of the surgery. This is to be achieved by the provision of or assisting in the provision of equipment, facilities, and services ancillary to those provided by the Surgery and/or statutory authorities. In addition the charity aims to relieve, either generally or individually, patients of Barnt Green Surgery and other people living within 3 miles of the surgery who are sick, convalescent, disabled, handicapped, infirm or are in condition of need, hardship or distress. Grants are awarded in line with the Trust's policy to ensure compliance with the Trust's objectives. In particular applicants must outline the efforts undertaken to obtaining support for their request to-date and outline the necessity of their application. Grants are assessed in the context of alternative sources of support that are available. Grants can include those that allow provision for ongoing maintenance and support costs but these are requested at time of application. In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commissions Public Benefit guidance.

### **Achievements and performance**

This report reflects the third year of the Trusts existence and activity. The Trust has resumed activity and has been encouraging applications from a variety of sources. One donation has been received over the course of the year and the Trust has awarded 3 grants.

### **Review of activities**

The Trust has received 2 applications for support during the year and has been able to support all applications received. An award of £8,121.50 was granted to St Andrews School, Barnt Green on 17<sup>th</sup> May 2022 following an application seeking ongoing financial support to continue the Breakfast Nurture programme previously supported by the Trust. An interim report was provided by the school. The Trust was informed that the programme has provided benefit to pupils, staff and parents. The children, who are identified by staff using a Strength and difficulties questionnaire, often require extra support with attending school, their self-confidence, anger issues and issues at home. The programme allows children to have a positive start to the day, having the opportunity to talk, share breakfast and participate in activities in a nurturing environment. 18 children have attended regularly with 35 families being invited. All attendees have had an improvement on their baseline questionnaire levels. The school applied for an additional grant of £5,254.00 which was unanimously approved by the Trustees. Additional funding of £185 was also awarded to provide weekly butter and milk for this programme.

In addition this this application St Andrews School, Barnt Green, also applied for an additional £2,682.50 to allow for the introduction of a lunchtime Nurture activity programme, again to allow the children to play quietly and be involved in mindful activities with a member of staff to lead and engage them in activities. The trustees felt this application fulfilled the Trusts charitable objectives of improving the wellbeing of the children involved and the application was approved unanimously by the Trustees.

# **BARNT GREEN MEDICAL TRUST**

## **TRUSTEES' REPORT (CONTINUED)**

### ***FOR THE YEAR ENDED 31 MAY 2022***

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The Trust also received an application from Barnt Green Parish council who applied for £903.41 to fund remedial work to the play equipment located in Millennium Park, Barnt Green. Two areas of the park had failed the annual Health and Safety Inspection and were unable to be used until repaired. Specifically the application related to a climbing bridge and wet pour surface in the play area. The Parish council outlined how the funding will allow these areas to be repaired with the aim of improving activity levels in children with secondary benefits of a potential reduction in the prevalence of childhood obesity and improved psychological wellbeing of the children and their parents being outlined. The Trustees unanimously approved this application, which was paid at a later date of 26<sup>th</sup> September 2022. The Trustees felt this application fulfilled the charitable aims of the Trust.

#### **Financial review**

The financial statement shows a balance of £65,699.67 at the end of the trusts charitable year, inclusive of a £5,000.00 reserve. The Trust has received an income of £1798.00 in the form of a donation from Barnt Green Surgery. Fundraising is not performed by the Trust but rather donations are received. The trust has not had any outgoing costs other than annual accountancy costs. There are no properties or rental costs associated with the trusts activities. The trustees have determined a working reserve equal to 5% of the charities total balance, with a minimum value of £5,000.00 being kept at all times. As revealed in the financial statement the Trusts current assets are in excess of this figure and no current outstanding debts or commitments exist.

#### **Future plans**

The Trust continues its activities and is encouraging applications from individual parties as well as organisations. The Trust is proactively advertising its existence in the local Parish Magazine.

#### **Structure, governance and management**

Barnt Green Medical Trust is a charitable Incorporated Organisation and was established on 21<sup>st</sup> May 2019. It is represented by 5 trustees, with a designated Chairperson, Treasurer and Secretary. The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the trust deed. The Trust has met periodically throughout the year on an ad-hoc basis and decisions are made by voting. The Trust has neither premises nor property and solely considers applications for financial assistance in line with its charitable objectives. In setting its objectives and considering applications, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including guidance 'Public benefit: running a charity (PB2)'.

The Trust would like to thanks Mr Alan Fletcher and Mrs Janet Manners who resigned from their positions as chairperson and trustee respectively on 25<sup>th</sup> May 2022 having completed their term in post. Following their departure a recruitment process was triggered and new trustees were formally ratified on 28<sup>th</sup> October 2022. In the interim, in line with the trusts constitution, charitable activities were paused whilst this recruitment process took place.

# BARNT GREEN MEDICAL TRUST

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MAY 2022*

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The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Alan Fletcher	Chairperson (resigned from position 25.05.2022)
Dr Patricia Botha	Chairperson
Dr Jeremy Clarkson	Secretary
Mrs Phillippa Holroyd	Treasurer
Mrs Janet Manners	(resigned from position 25.05.2022)

The trustees' report was approved by the Board of Trustees.

**Dr J Clarkson**

Trustee

Dated: 8 March 2023

# **BARNT GREEN MEDICAL TRUST**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MAY 2022***

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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 and 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 trust and of the incoming resources and application of resources of the trust for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# BARNT GREEN MEDICAL TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BARNT GREEN MEDICAL TRUST

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I report to the trustees on my examination of the financial statements of Barnt Green Medical Trust (the trust) for the year ended 31 May 2022.

#### **Responsibilities and basis of report**

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the trust's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the trust as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Mr Richard Alan Horton  
Chartered Certified Accountant

Lumaneri House  
Blythe Gate  
Blythe Valley Park  
Solihull  
West Midlands  
B90 8AH

Dated: 22 January 2021

# BARNT GREEN MEDICAL TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2022

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		Unrestricted funds	Unrestricted funds
		2022	2021
	Notes	£	£
<b><u>Income from:</u></b>			
Donations and legacies	3	1,798	26,922
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Charitable activities	4	8,692	8,296
		<hr/>	<hr/>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(6,894)	18,626
Fund balances at 1 June 2021		72,023	53,397
		<hr/>	<hr/>
<b>Fund balances at 31 May 2022</b>		65,129	72,023
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# BARNT GREEN MEDICAL TRUST

## BALANCE SHEET

AS AT 31 MAY 2022

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	Notes	2022 £	£	2021 £	£
<b>Current assets</b>					
Cash at bank and in hand		65,699		80,319	
<b>Creditors: amounts falling due within one year</b>	<b>8</b>	<u>(570)</u>		<u>(8,296)</u>	
Net current assets			<u>65,129</u>		<u>72,023</u>
<b>Income funds</b>					
Unrestricted funds			<u>65,129</u>		<u>72,023</u>
			<u>65,129</u>		<u>72,023</u>

The financial statements were approved by the Trustees on 20 March 2023

Dr J Clarkson  
Trustee

# BARNT GREEN MEDICAL TRUST

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MAY 2022*

---

### 1 Accounting policies

#### Charity information

Barnt Green Medical Trust offers assistance in the provision of equipment, facilities and/or statutory authorities for Barnt Green Surgery.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The trust is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

#### 1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BARNT GREEN MEDICAL TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Restricted funds are to be used for specified purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

#### 1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# BARNT GREEN MEDICAL TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2022

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### 2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	£	£
Donations and gifts	1,798	26,922
	<u>1,798</u>	<u>26,922</u>

### 4 Charitable activities

	<b>Charitable Expenditure</b>	Charitable Expenditure
	<b>2022</b>	2021
	£	£
Charitable expenditure	8,122	7,456
Share of governance costs (see note 5)	570	840
	<u>8,692</u>	<u>8,296</u>

# BARNT GREEN MEDICAL TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2022

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### 5 Support costs

	Support costs £	Governance costs £	2022 £
Independent examiners costs	-	570	570
	<u>-</u>	<u>570</u>	<u>570</u>
	<u>-</u>	<u>570</u>	<u>570</u>
Analysed between Charitable activities	-	570	570
	<u>-</u>	<u>570</u>	<u>570</u>
	<u>-</u>	<u>570</u>	<u>570</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

### 7 Employees

There were no employees during the year.

### 8 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	-	7,456
Accruals and deferred income	570	840
	<u>570</u>	<u>8,296</u>
	<u>570</u>	<u>8,296</u>

### 9 Related party transactions

There were no disclosable related party transactions during the year.

**BARNT GREEN MEDICAL TRUST**

England & Wales - Charity number 1183515

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# Accounts

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Charity Registration No. 1183515

**BARNT GREEN MEDICAL TRUST**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2021**

# **BARNT GREEN MEDICAL TRUST**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Mr Alan Fletcher Dr Patricia Botha Dr Jeremy Clarkson Mrs Phillippa Holroyd Mrs Janet Manners
<b>Charity number</b>	1183515
<b>Registered office</b>	Barnt Green Surgery 82 Hewell Road Barnt Green Birmingham B45 8NF
<b>Independant examiner</b>	Jerroms Lumaneri House Blythe Gate Blythe Valley Park Solihull West Midlands B90 8AH

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# BARNT GREEN MEDICAL TRUST

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 2
Statement of trustees' responsibilities	3
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 10

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# **BARNT GREEN MEDICAL TRUST**

## **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 MAY 2021**

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The trustees present their annual report and financial statements for the year ended 31 May 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1.1 to the financial statements and comply with the trust's governing document, the Charities Act 2011 and "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 2019)".

### **Objectives and activities**

The objectives of Barnt Green Medical Trust is to raise money to be spent to relieve sickness and to preserve the health of the patients of Barnt Green Surgery and other people living within 3 miles of the surgery. This is to be achieved by the provision of or assisting in the provision of equipment, facilities, and services ancillary to those provided by the Surgery and/or statutory authorities. In addition the charity aims to relieve, either generally or individually, patients of Barnt Green Surgery and other people living within 3 miles of the surgery who are sick, convalescent, disabled, handicapped, infirm or are in condition of need, hardship or distress. Grants are awarded in line with the Trust's policy to ensure compliance with the Trust's objectives. In particular applicants must outline the efforts undertaken to obtaining support for their request to-date and outline the necessity of their application. Grants are assessed in the context of alternative sources of support that are available. Grants can include those that allow provision for ongoing maintenance and support costs but these are requested at time of application. In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commissions Public Benefit guidance.

### **Achievements and performance**

This report reflects the second year of the Trusts existence and activity. Unfortunately the ongoing COVID-19 pandemic has significantly impacted on the charities activities throughout the year due to ongoing societal restrictions and trustee activities focusing on the immediate response to the pandemic itself. One donation has been received in addition to funds received in response to a gift aid application.

### **Review of activities**

A single application has been considered and awarded by the trustees. A sum of £7,456.14 was agreed to be granted to St Andrews Church of England First School. The application was considered and agreed on 24th May 2021 to fully fund the provision of 5 breakfast clubs per week in addition to funding the relevant training of the supervising staff. These breakfast clubs are aimed at delivering a stable, supportive and nurturing environment for pupils identified by the school staff. These pupils may possess a range of potential needs including social and emotional difficulties, friendship issues, attendance issues and issues relating to confidence and anxiety. The Trustees felt the award fulfilled the Trust's objectives of the relief of individuals in condition of need, hardship and distress. In particular the trustees felt this award would improve both the recognition of and the support for children psychologically impacted by the COVID-19 pandemic. The decision to award this grant was made in line with the Charity Commissions Public Benefit Guidance. Of note the full payment of this award was delayed until 24th September 2021 following on from the trustee seeking additional clarification regarding the costings and a delay to ensure safe payment within term time.

### **Financial review**

The financial statement shows a balance of £72,862.67 inclusive of a £5,000.00 reserve. The Trust has received an income of £26,921.97 consisting of a donation of £1,798.00 from the Partners of Barnt Green Surgery and £25,123.97 as a result of an HMRC Gift Aid application. Fundraising is not performed by the Trust but rather donations are received. The Trust has not had any outgoing costs other than annual accountancy costs. There are no property or rental costs associated with the Trust's activities. The trustees have determined a working reserve equal to 5% the charities total balance, with a minimum value of £5,000.00 being kept at all times. As revealed in the financial statement the Trusts current assets are in excess of this figure and no current outstanding debts nor commitments exist.

# **BARNT GREEN MEDICAL TRUST**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MAY 2021***

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### **Future plans**

The Trust is proactively advertising its activities and has been in discussion with the local Parish Council regarding a possible application regarding the installation of exercise equipment for the local community recreational park. Unfortunately, the ongoing COVID-19 pandemic continues to curtail the Trust's workings. However the trustees are continuing to try and adapt to expand Trust's activity.

### **Structure, governance and management**

Barnt Green Medical Trust is a Charitable Incorporated Organisation and was established on 21st May 2019. It is represented by 5 trustees, with a designated Chairperson, Treasurer and Secretary. The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the trust deed. The Trust has met periodically throughout the year on an ad-hoc basis and decisions are made by voting. The Trust has no premises nor property and solely considers applications for financial assistance in line with its charitable objectives. In setting its objectives and considering applications, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including guidance 'Public benefit: running a charity (PB2)'.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Alan Fletcher	Chairperson
Dr Patricia Botha	
Dr Jeremy Clarkson	Secretary
Mrs Phillippa Holroyd	Treasurer
Mrs Janet Manners	

The trustees' report was approved by the Board of Trustees.

### **Dr J Clarkson**

Trustee

Dated: 21 January 2022

# **BARNT GREEN MEDICAL TRUST**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MAY 2021***

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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 and 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 trust and of the incoming resources and application of resources of the trust for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# BARNT GREEN MEDICAL TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BARNT GREEN MEDICAL TRUST

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I report to the trustees on my examination of the financial statements of Barnt Green Medical Trust (the trust) for the year ended 31 May 2021.

#### **Responsibilities and basis of report**

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the trust's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the trust as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Mr Richard Alan Horton  
Chartered Certified Accountant

Lumaneri House  
Blythe Gate  
Blythe Valley Park  
Solihull  
West Midlands  
B90 8AH

Dated: 22 January 2021

# BARNT GREEN MEDICAL TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2021

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		Unrestricted funds	Unrestricted funds
		2021	2020
	Notes	£	£
<b>Income from:</b>			
Donations and legacies	3	26,922	101,798
		<hr/>	<hr/>
<b>Expenditure on:</b>			
Charitable activities	4	8,296	48,401
		<hr/>	<hr/>
<b>Net income for the year/ Net movement in funds</b>		18,626	53,397
Fund balances at 1 June 2020		53,397	-
		<hr/>	<hr/>
<b>Fund balances at 31 May 2021</b>		<u>72,023</u>	<u>53,397</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# BARNT GREEN MEDICAL TRUST

## BALANCE SHEET

AS AT 31 MAY 2021

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	Notes	2021 £	£	2020 £	£
<b>Current assets</b>					
Cash at bank and in hand		80,319		54,237	
<b>Creditors: amounts falling due within one year</b>	<b>8</b>	<u>(8,296)</u>		<u>(840)</u>	
Net current assets			<u>72,023</u>		<u>53,397</u>
<b>Income funds</b>					
Unrestricted funds			<u>72,023</u>		<u>53,397</u>
			<u>72,023</u>		<u>53,397</u>

The financial statements were approved by the Trustees on 21 January 2022

Dr J Clarkson  
Trustee

# BARNT GREEN MEDICAL TRUST

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MAY 2021**

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### **1 Accounting policies**

#### **Charity information**

Barnt Green Medical Trust offers assistance in the provision of equipment, facilities and/or statutory authorities for Barnt Green Surgery.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the trust's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The trust is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

#### **1.4 Income**

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# BARNT GREEN MEDICAL TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2021

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### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Restricted funds are to be used for specified purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

# BARNT GREEN MEDICAL TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2021

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### 2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2021</b>	2020
	£	£
Donations and gifts	26,922	101,798
	<u>26,922</u>	<u>101,798</u>

### 4 Charitable activities

	<b>Charitable Expenditure</b>	<b>Charitable Expenditure</b>
	<b>2021</b>	<b>2020</b>
	£	£
Charitable expenditure	7,456	47,561
Share of governance costs (see note 5)	840	840
	<u>8,296</u>	<u>48,401</u>

# BARNT GREEN MEDICAL TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2021

### 5 Support costs

	Support costs £	Governance costs £	2021 £
Independent examiners costs	-	840	840
	<u>-</u>	<u>840</u>	<u>840</u>
	<u>-</u>	<u>840</u>	<u>840</u>
Analysed between Charitable activities	-	840	840
	<u>-</u>	<u>840</u>	<u>840</u>
	<u>-</u>	<u>840</u>	<u>840</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

### 7 Employees

There were no employees during the year.

### 8 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	7,456	-
Accruals and deferred income	840	840
	<u>7,456</u>	<u>840</u>
	<u>8,296</u>	<u>840</u>

### 9 Related party transactions

There were no disclosable related party transactions during the year.