

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

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

BARNT GREEN MEDICAL TRUST

CONTENTS

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

BARNT GREEN MEDICAL TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2025

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

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

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

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

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

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

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

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 £
Direct costs		
Grants paid	257,667	9,372
Share of support and governance costs (see note 5)		
Governance	570	570
	<u>258,237</u>	<u>9,942</u>
Analysis by fund		
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>
Analysed between:		
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

6	Net movement in funds	2025	2024
		£	£

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

	2025	2024
	£	£
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>
Previous year:	At 1 June 2023 £	Incoming resources £	Resources expended £	At 31 May 2024 £
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.