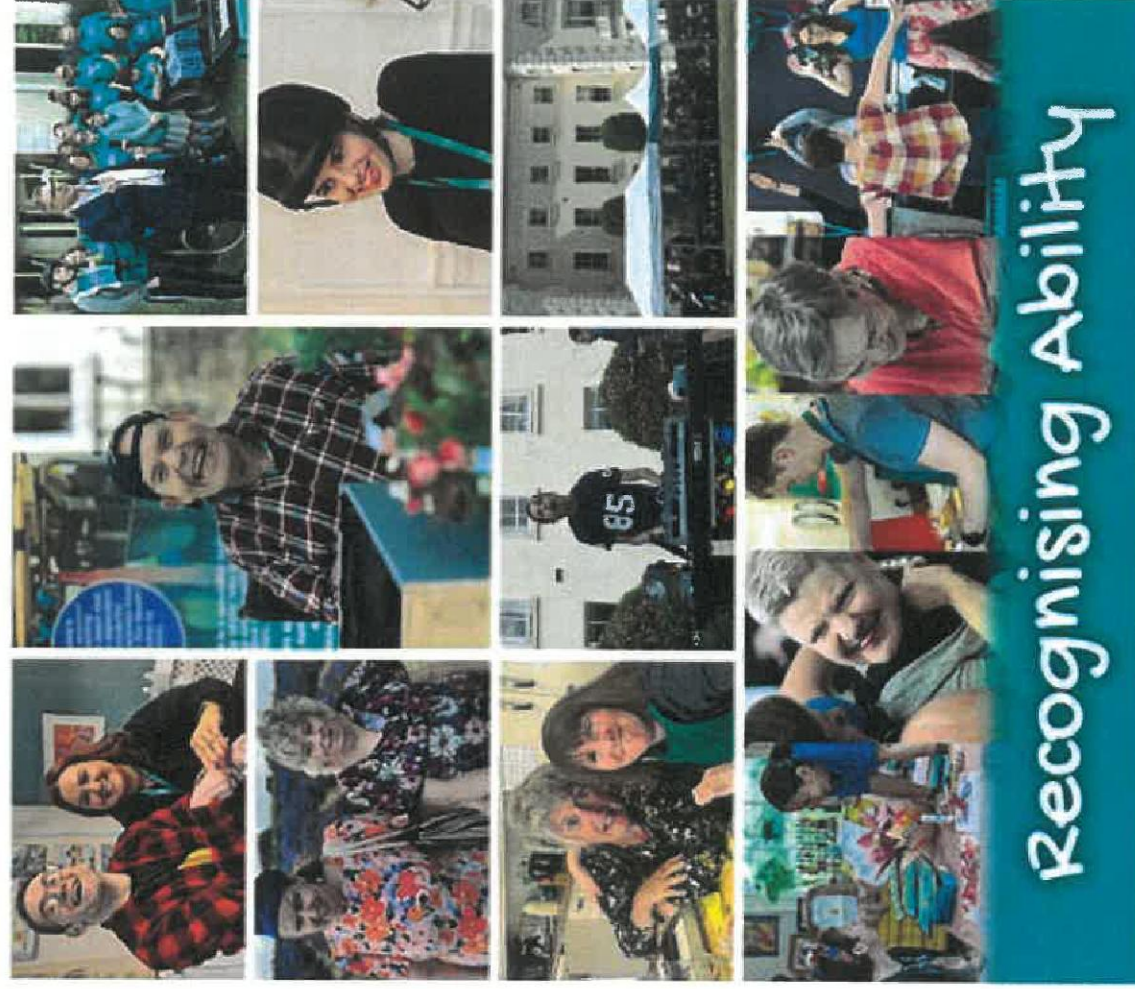


**Report of the Trustee & Financial Statements
for the year ended 31 March 2023**
Registered Charity Number 200359

2023



www.meath.org.uk



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TheMeathCharity



TheMeathCharity

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Statement from the Chair of Trustees

The Meath Epilepsy Charity remains committed to delivering excellent person-centred care to adults with complex epilepsy and associated disabilities. We remain a unique and sought after provider and are proud to continue our celebration of the 130th anniversary of The Meath within the reporting period.

The Meath continues to be impacted by the national recruitment shortage of care workers so are grateful to our colleagues who regularly go the extra mile to support the needs of our residents. Despite the ongoing challenge to receive a fair and sustainable fee from the local authorities, we were delighted to be able to offer two pay rises to our dedicated frontline staff during the last 12 months. The Board of Trustees are committed to reviewing salaries to ensure we offer an attractive pay rate to retain and attract new talent. We are pleased that our frontline worker rates are in the top quartile in Surrey.

Talent attraction remains a key priority for The Meath and efforts are underway to develop and embed a new set of motivating and meaningful values to strengthen and enrich the culture of The Meath. Consultation meetings are underway, and we look forward to progressing this initiative over the next 6 months.

Regrettably, we made the difficult decision to close Changing Perceptions due to significant financial losses, however we are pleased to have re-deployed the affected staff and retained the specialist woodworking sessions in a space at the Skills Centre. We are currently discussing plans to transform Café Meath into an exciting social hub and look forward to announcing details later in the Autumn.

We were delighted to appoint a new CEO last year and welcomed Lee Bennett in September. Lee has a proven track record of success in the care sector and is passionate about delivering both person-centred care and impactful activities to the people we support. Lee has successfully developed a trustee-led health & social care audit committee during his tenure and is collaborating closely with the trustees to ensure The Meath offers the best possible care provision. We thank our former CEO, Lindsay Perryman for her service and wish her all the very best for the future.

The Board of Trustees increased in number from 7 to 10 in January 2023 following a recruitment campaign and we were delighted to welcome Lisa O'Brien, Sally Wilson and Katie Randerson. Furthermore, we appointed two special advisors to the Board – Dr Anthony Gibbon to advise at the Health & Social Care Committee and Kelly Walsh to support our Fundraising Committee.

We have enjoyed attending numerous high-profile events over the last year; Glyndebourne, House of Lords Afternoon Tea and the return of our fantastic annual carols service at St Clement Danes. Finally, a capital appeal project will be launched later in the year to future proof our grade 2 listed building, along with upgrading several internal refurbishment developments.

On behalf of the Board of Trustees, we remain committed and passionate in our support of The Meath and look forward to working closely with Lee Bennett to further develop and enhance the current services to the people we support.

The Board of Trustees presents its report with the financial statements of The Meath Epilepsy Charity for the year ended 31 March 2023.



Graham Healy
Chair of Trustees

OBJECTIVES & AIMS

Accommodation & Support Service

The aim of The Meath Epilepsy Charity is to enhance the lives of people who have complex epilepsy and related disabilities by ensuring they receive the support, expert care and encouragement required to build confidence, acquire new skills, and maximise independence in their daily lives.

The Meath Epilepsy Charity marked its 130th anniversary in 2022 and continues to deliver specialist person-centred care services for adults living with complex epilepsy and associated disabilities. The shortage in specialist epilepsy care providers across the UK ensures that The Meath remains a sought-after residential home, with an ever-growing waiting list.

The Meath offers a progressive pathway of specialist care and support for people aged 18 years and above who are affected by complex epilepsy and other disabilities. From 24-hour, high needs registered care, to a few hours support in a person's own tenancy, our range of living options span the divide and offer flexible, tailored solutions to cater for individual needs.

Over and above the person-centred care, we promote independence and resilience. We have invested in social enterprises to support this initiative with the aim of 'recognising ability'. This includes a vast array of activities, both educational and social, provided on-site at The Meath in our Skills Centre and Cafe.

Our community is located in a stunning setting and boasts fantastic facilities in central Godalming. The Meath's beautiful Grade II listed manor house, together with other higher-needs modern annex houses and the Skills Centre are all set in landscaped grounds. Our location is both peaceful yet close to local amenities and the main line train station. We are proud to be at the heart of our local community and enjoy strong links with the town.

Residential Houses

The Meath encompasses 9 individual houses which are grouped under 3 Registered Managers, reporting to the Head of Residential Care. We currently have 78 residents.

1. Cedar View & Cottages.
2. Bradbury House & Jeffrey Court.
3. Bradbury Wing & Little Meath.
4. Hambledon, Thursley & The Bradbury.

Residents are positioned in houses which best suit their needs, with person-centred care at the forefront. Registered Managers are supported by a Deputy Manager and team of Senior Support Workers and care staff. The residential care team has undergone numerous recruitment challenges across the year, in line with the ongoing staffing shortages within the health & social care sector.

The residential care team comprises approximately 160 support workers to provide daily and nightly support. We are fortunate to have a team of flexible workers to help us cover seasonal absences, however, due to the ongoing nationwide recruitment shortages, we rely upon partnerships with highly reputable agencies for additional support.

We are very grateful to our dedicated colleagues within the residential care team, many of whom are long established and continually go above and beyond to support our residents.

Meath Supported Living

We offer opportunities for supported living within three properties in Godalming. We continue to accommodate 8 tenants across the houses and support them with daily chores, managing appointments and developing their social and independence skills. Several of our tenants are active volunteers within the local community whilst also having access to The Meath's facilities and resources. We are fortunate to have a long-established team of staff to offer tailored support to the tenants and overseen by our Head of Residential Services.

Tenants are encouraged to join in the activity sessions at The Meath's Skills Centre and are an active part of the social community at the Meath Café. Moreover, one of our tenants is a gifted artist and was delighted to produce a Christmas card for the Lord Lieutenant of Surrey.

Health & Wellbeing Team

Physiotherapy at the Meath is provided by an experienced neuro physiotherapist and 2 therapy assistants.

Client funding for physiotherapy is scarce and therefore allocation of treatment time is based upon clinical need. Local NHS provision via the CTLD (Community Team for Learning Disabilities) is minimal thus any resident requiring ongoing input receives this as part of the treatment time supported via the Fundraising team. Some residents with profound and complex physical needs require 2 therapists to ensure safe handling, whilst others can be treated 1:1. Treatment times vary from 20 minutes to 1 hour dependent on clinical need. Residents may receive 1 or 2 treatment sessions per week depending on their clinical requirements, treatment program and likely prognosis.

The therapy team supports individuals with long-term deteriorating neurological conditions and individuals whose condition remains relatively static. In addition, the team supports individuals who sustain acute injuries as a result of their epilepsy such as lower limb fractures, elective surgery recovery and rehab (both neurological and orthopaedic) and aims to assist each individual to achieve and maintain their maximum physical potential. The team work collaboratively with colleagues on all residential units, supported living, and social enterprises.

The therapy team work closely with tertiary referral centres such as the National Hospital for Neurology and Nervous Diseases, Queens Square, St Georges Tooting, St Mary's Roehampton, Kings College, St Thomas' and Guys, and also Stanmore and The Nuffield Orthopedic Clinic. We also have regular contact with the Community Learning Disability Team. In addition, the physio team coordinate regular Orthotics clinics with partner colleagues from RSCH (Royal Surrey County Hospital), a fortnightly foot health clinic, and liaise with wheelchair services as required.

The Occupational Therapy (OT) provision continues to provide valuable support to The Meath residents. The OT service has adapted this year from having two fully qualified therapists providing approximately 50 hours a week, to one experienced OT, part time, and one full time OT assistant.

Client funding for OT provision remains scarce; our allocation of treatment time is based on functional and clinical need. Those that we know are funded by CHC are given regular 1:1 timetabled sessions of OT.

Those who self-fund and have assessed need are allocated time but those who have agreed needs whose funding is unclear can and are still seen by OT and this is absorbed into the generous fundraised therapy provision which pays for our service.

Our celebrated outcome over this year is the provision of ASDAN (Award Scheme Development Accreditation Network) Life Skill Challenges which falls under the umbrella of OT, offering individual person-centered challenges that are relevant and adapted to needs and abilities.

The OT supports the individual to choose a challenge to work upon and via evidenced practice achieves an accredited certificate of achievement. Within the last nine months, 13 residents have received their certificate.

General OT intervention this year includes.

- Activity of daily living assessments and goal setting
- Motivation, engagement.

- Daily routines.
- Planning occupation.
- Supporting physical and psychological needs in daily life.
- Community access and skills
- Sensory awareness interpersonal and intrapersonal using senses to develop awareness of self – development of sensory libraries and evidence of need.
- Communication, effective liaison and education of staff and family and friends.

We recently reinstated The Meath Lunch Club on a monthly basis which is overseen by OT to encourage those individuals who experience anxiety within a social setting.

OT continues to support, and problem solve 'one off' challenges within the units, from toilet seat replacements to providing social stories for individuals facing difficult challenges. OT are available, with quick knowledgeable responses to family members who continue to contact us for advice and issues regarding their loved ones.

The provision of complementary therapy has greatly enhanced the well-being experience for all residents. Treatment is available to all and delivered in a beautiful sensory room to enhance the experience. The complementary therapist is trained in Reflexology, Aromatherapy, Reiki and Indian Head Massage.

ACHIEVEMENTS & PERFORMANCE

RESIDENTIAL CARE SERVICES

New Residents / Local Authorities

As a result of comprehensive assessments, the residential care team were delighted to welcome 3 new residents during the last year to Bradbury Wing, The Bradbury and Cedar View respectively. All residents have settled into their new homes extremely well, with regular reviews to measure satisfaction and the quality-of-service provision. The Meath is fortunate to be one of a few specialist epilepsy care homes within the country and therefore maintains a strong 'expression of interest' register for future placements.

The charity continues to negotiate with local authorities to receive a fair price for residential care fees. A limited number of local authorities offered minimal, or no annual uplifts, something that is being challenged. The CEO, Head of Residential Care and Head of Finance are leading the negotiation efforts to sustain the charity's finances for the future.

Reduced Capacity

During the year under review, we budgeted for 98.8% occupancy and achieved 98.2%. During the ensuing year our capacity has been reduced by 3.7% from 82 residents to 79, in line with current fire regulations following a routine inspection. This reduction has impacted capacity on Cedar View, however only one resident was required to move to an alternative house within The Meath, the individual has however settled extremely well in his new house. This transition has become a success story within The Meath, due to the positive impact on the individual's mental wellbeing.

CQC Grading

In October, The Meath's overall CQC grading was lowered to 'requires improvement' due to failings in two categories of the inspected criteria. The outcome was naturally devastating and all efforts since then have been focused on how to lift performance and deliver high standards.

Continuous Improvement Plan / Internal Auditing

In response to the CQC downgrade the newly appointed CEO formed a trustee-led focus group to put together an organisation-wide improvement plan, which evolved into a monthly Health & Social Care Committee. The Committee comprises of trustees, CEO and management from the residential care team. The purpose is to scrutinise the improvement plan and to set and review continuous improvement actions.

The Committee's remit further expanded to include routine audits to the residential houses, in line with CQC inspection requirements. This is an ongoing initiative and has certainly lifted performance and generated more pride and purpose within the staff teams.

Frontline Worker Pay

Following a comprehensive benchmarking exercise, the trustees were delighted to be able to increase the front-line worker pay. The Meath's entry pay rates are now within the top quartile in Surrey, which has helped to improve talent attraction. Despite the improved pay rates, there is an ongoing recruitment challenge within the health & social care sector nationwide and further initiatives are required to support the retention efforts to avoid the heavy reliance on agency workers throughout the sector.

Registered Manager Network – supporting young adults with learning disabilities/autism

Our Head of Residential Care was invited to chair an external Registered Manager network meeting four times a year, in partnership with Skills for Care. Whilst most networks focus on elderly care, this new initiative is designed to promote residential care homes supporting young adults with learning disabilities and autism. The forum will support peer development and offer best practice ideas, as well as reviews of the latest trends in the young adult care sector. Furthermore, this will be an excellent opportunity to raise the profile of The Meath within the care sector.

Resident Outings

The residents have long enjoyed attending social events and the charity has been fortunate enough to host some high-profile events in the last year; opera at Glyndebourne, Carols at St Clement Danes and a reception at The House of Lords, to name a few. These events bring much joy and fulfilment to the people we support, and we aim to collaborate with the fundraising team and other supporters to secure future invitations. The Head of Marketing compiled an 'above and beyond' document which celebrated the wide range of activities, trips and holidays experienced by our residents and supported living tenants in the reporting period.

Health & Wellbeing

During mid-2022, we appointed a Health & Wellbeing Co-ordinator to ensure that a consolidated, focused, and informed approach was taken to the healthcare provision for our residents.

Initially the role focused on adjusting and improving historic methods of record keeping and administration; data is now recorded in an electronic format which means that important seizure data can be expeditiously provided to health care professionals for the first time at the Meath. Further to this, data recording of GP service provision, medication records and demographic figures relating to the residents at the Meath, have been collated, enabling further understanding and analysis of the service provision given at the Meath.

Multiple clinics have been held over the last twelve months at the Meath with two clinics held by Professor Duncan from University College of London Hospitals (UCLH), two COVID booster clinics and a single Flu booster clinic. The Health and Wellbeing coordinator completed all administrative aspects of these clinics and assisted the senior leadership

team with the practical running of the clinics. The Meath received positive feedback from the external health providers, who have commented on the efficient and capable way in which they have been coordinated and facilitated.

Further to these actions, the role has primarily supported The Meath designated GP in conducting their previously twice weekly clinics and completing the administrative actions necessary to support the running of these clinics. The importance of quality communication with all stakeholders was identified very early within the role, including:

- GP
- Meath residents
- Unit management
- Care providers
- Meath health care professionals
- Key members of the Meath Senior leadership team
- Resident parents/guardians.

The Health and Wellbeing coordinator has provided a bridge between these aspects of health care provision, securing that information/guidance from the GP is disseminated effectively between all aspects of care provision.

SOCIAL ENTERPRISES

Changing Perceptions

The Board of Trustees took the difficult decision to close one of The Meath's social enterprises, Changing Perceptions, in December 2022 due to significant financial losses. This was not a reflection on staff performance who were committed to the Café & furniture upcycling workshop following the pandemic. With the continued rise of local competition, lack of prominence on Godalming High Street, increased energy bills and the cost-of-living crisis, closure became inevitable. Fortunately, we were able to re-deploy staff affected and avoid redundancies.

Moreover, we were able to re-locate the upcycling workshop to the main site within the Skills Centre and continue to offer residents the opportunity to attend woodwork sessions.

Skills Centre

The Skills Centre, an onsite activities centre, continues to offer a varied range of timetabled activities for residents, including art classes, cookery lessons, history, IT skills, news & debate, performing arts and a horticulture club. We are proud to host our very own 'Meath Choir' which is widely respected in the local community, with seasonal performances at numerous Meath events.

The Skills Centre team hosted a fantastic annual Meath Awards ceremony, which took place in January. Residents are invited to attend and receive an award for their contribution and skills learned over the year. A celebratory party typically follows the event. This is an exceptionally inspiring event and thoroughly enjoyed by all Meath stakeholders.

The team have proudly exhibited artwork on behalf of the residents at The Godalming Museum and Godalming & Farncombe Station.

There is a demand for the Skills Centre to provide additional opportunities for residents to develop their independent living skills. The team will be enrolling on an ASDAN (Award Scheme Development Accreditation Network) training programme to enhance their skills in offering meaningful activities with measurable outcomes.

Café Meath

The Café continues to be a social space for residents to enjoy with their friends and families, including refreshments available to purchase.

A project has been launched for Autumn of 2023 to develop the Café into a communal hub with exciting events, including the opportunity for residents to learn catering skills and food preparation in the Café. This new 'hub' will complement the Skills Centre and offer activities during the afternoon/evening and weekends. This is a work in progress, and we look forward to announcing a launch date in late 2023.

RECRUITMENT & HR

Recruitment & Retention

Once again, the recruitment and retention challenge across the sector continues to dominate the HR team's agenda. Despite the front-line worker pay increase, it is notoriously difficult to attract candidates to care based roles. 80% of candidates apply via a major online job board, with the remaining 20% applying via internal referral. It has been proven that those colleagues who join, having been referred, typically settle into their roles better and stay with the organisation for longer. For that reason, the trustees agreed to generously increase the incentive to support the efforts. The team will be further reviewing the candidate source trend for future analysis.

Training & Development

A new classroom training programme was launched early in the year to improve the staff team's knowledge from expert trainers:

- First Aid & CPR
- Manual Handling
- Epilepsy Awareness & Emergency Medication Administration
- Administering Medication
- Makaton

The new training programme complements our mandatory e-learning suite and has been very well received by the staff team.

Colleagues continue to enrol on the QCF Level 3 – Health & Social Care courses via The Meath's apprenticeship levy, as well as QCF Level 5 – Health & Social Care diplomas, of which 3 of our managers have now completed. These qualifications are prestigious within the health & social care sector and The Meath is committed to offering this development opportunity.

Staff Wellbeing

A significant proportion of the workforce within the care sector struggle with mental health challenges and The Meath is no exception. The HR team continue to support managers to create wellness action plans for team members, as well as sign-posting colleagues to the employee assistance programme.

There is a concerted effort to develop future Mental Health First Aiders across the organisation to reduce the stigma, promote self-help tools and external resources available.

Future Plans

The future focus of the HR team is firmly on upskilling and developing colleagues' knowledge over and above the mandatory training topics and offer more classroom training opportunities. Initial feedback has revealed an interest in mental health, challenging behaviour and resilience training as well as further regulatory sessions, such as the Oliver McGowan training to better understand young adults with autism. This is a new mandatory learning session which will be rolled out by the end of 2023.

The staff handbook, along with policies and procedures will all be reviewed in the next financial year in line with the latest employment legislation. Furthermore, we look forward to developing and upskilling a newly appointed HR team over the coming months.

FUNDRAISING & MARKETING

Despite the very rapidly changing fundraising landscape, the Fundraising Team, for the fifth successive year, has exceeded its challenging target. We are delighted to have secured £679,775 this year. We are so very grateful to everyone who has supported us through this difficult year as we emerged from the pandemic, straight into the cost-of-living crisis. Never has each and every donation been so highly valued and needed. Thank you.

The majority of our funders wish to remain anonymous, but we are pleased to confirm restricted grants from National Lottery Community Fund, Garfield Weston and the Community Foundation for Surrey. We are very fortunate to receive ongoing support from a variety of individuals, organisations, and Trusts. We thank them all for supporting us to continue our valuable work of enabling and empowering extremely vulnerable individuals to live safe, happy, and fulfilled lives.

The Charity is committed to providing a variety of opportunities, combined with specialist care and support, which comes at a significant cost. The individuals we support receive funding from their own Local Authority for a basic care package. The income raised by the Fundraising team covers the cost of non-statutory services and all the extra activities, services or equipment that mean so much to those in our care. As was highlighted in last year's report, the focus for 2022/23 has been on core funding, strengthening the Charity's financial position and building reserves and this will remain our focus for 2023/24. In addition, we will shortly be launching our Capital Appeal for future proofing our main building.

Events Highlights

We were very pleased to host our fundraising concert at Glyndebourne which was a resounding success and we are indebted to everyone who came and supported us. In addition, our thanks to Baroness Pidding for hosting afternoon tea at the House of Lords, and we were delighted to be able to celebrate our 130th anniversary with a spectacular Carol Concert at St Clement Danes in December. We also ran several smaller events ranging from an Opera Masterclass to Spy Talks and are so grateful to everyone for supporting these events.

Marketing activities which have supported our fundraising and awareness of the work of the charity include:

- **130 challenge** a digital marketing campaign which also included many of the people we support and their families taking on a challenge in support of The Meath, in honour of our 130th anniversary.
- **'The Yule Fuel Appeal'** Most successful Meath digital marketing campaign to date. This was also a great opportunity to engage with local schools and organisations. The campaign was supported by 5 local schools, all of whom had an assembly talk.
- **Regular Vlogs, new Skills Centre promo film**

The Marketing Department are also pleased to have begun work on the development of a new website which is due to launch in February 2024.

FINANCIAL REVIEW

Corporate Appointeeship

Some services we have historically provided are now recognised to pose a conflict of interest and are no longer appropriate. We have been working closely with parents and guardians to ensure client monies are transferred to legal representatives. At the year end this process was almost complete.

Westbrook Housing

Historically we have managed our supported living services through a separate entity, Westbrook Housing. With effect from 1 April 2022, the remaining assets and liabilities of Westbrook Housing were merged with those of The Meath and Westbrook Housing has since been dissolved.

Arthouse at The Meath Limited

Our residents have always enjoyed and expressed themselves through the arts, demonstrating particular talent for painting and illustration. To showcase their work and promote The Meath some pieces were used to create items such as mugs, tea towels, and framed copies for sale through a subsidiary company Arthouse at The Meath Limited. The "Arthouse" concept was very successful and grew to a level that it legally separated from The Meath into a new company limited by guarantee. Arthouse at The Meath Limited has consequently been dormant for several years and has now been dissolved.

Residential Vacancies & Decommissioned rooms

During the pandemic people were understandably reluctant to move and vacancies proved difficult to fill. During the year under review, we successfully filled 3 voids.

Income

The Meath had four primary sources of income during the financial year. Firstly, local government and NHS funding for residential placements. Secondly, local government funding and housing benefit for supported living residents. Thirdly, sales through our workshop and café at Changing Perceptions. Fourthly, fundraised income, donations, and legacies.

Operating Results

Net deficit for the year £376,482 is after crediting donations and legacies £494,522, and charging depreciation £454,196. A significant proportion of donations and legacies £247,339 has been to support core salary and activity costs in the Skills Centre and healthcare team.

Going Concern

The Charity's business plan for March 2023 has been forecast on a reduced occupancy of 79, after decommissioning 3 rooms, planned uplift in entry level hourly rates, and cost-of-living increases in costs generally. Whilst this shows the Charity will have adequate reserves and will be able to meet its liabilities as they fall, due costs continue to be closely monitored. Accordingly, the Trustees continue to adopt the going concern basis in preparing the financial statements.

Reserves Policy

The Trustees recognise the need for the Charity to have sufficient reserves to be able to meet its charitable obligations and provide for a stable and sustainable future. The current policy is to build the unrestricted general fund to a level that covers 3 months' expenditure plus any one-off major capital projects. Unrestricted general fund at 31 March 2023 amounted to £1,854,225 representing 3.2 months' average fixed costs.

Investment policy and objectives

Investments had a value of £916,572 at 31 March 2023. The Trustee directors can make such arrangements as they think fit for the investment of the charity's funds and have regard to the likely timing of major future development expenditure and the level of market prices when making decisions on investments. Social, environmental and ethical aspects of making investments are regularly reviewed by the Trustee directors together with the Charity's investment advisers.

Principal Risks & Uncertainties

The Board of Trustees evaluated their risk register towards the end of the reporting period. The main risks identified by the Board are:

- Local authorities not increasing fees in line with inflation.
- Lack of ability to recruit, train and retain skilled staff.
- Cyber crime.

The processes to mitigate these risks are summarised below:

- Challenging local authorities and NHS Trusts for annual uplifts and negotiating low offers, with the last resort of eviction threats if increases not provided. Ensure a robust expression of interest register that mitigates against potential eviction notices.
- Ensure The Meath offers a competitive pay rate in the Surrey care field. Implement new onboarding/induction tools, provide regular exit interviews for improvements and suggestions and identify new recruitment advertising platforms.
- Cyber training rolled out across the organisation, with advanced warning of suspected attacks being circulated to colleagues and 2 Factor authentication to be implemented.

PLANS FOR THE FUTURE

Strategic Plan

The Meath has recently developed a new strategic plan, following an organisational-wide consultation and engagement programme with:

- Residents
- Front line workers
- Health and wellbeing team
- Registered and Deputy managers.
- Senior management team
- Workshop with the Board of Trustees and CEO to discuss draft provisional strategic priorities and organisational values.
- Organisational wide consultation in relation to values and behaviours.

Strategic themes raised and discussed with the Board of Trustees include the need to be:

- Beneficiary driven and person-centred.
- An 'Employer of Choice' in the health & social care sector and local community by offering a generous compensation and benefits package, career progression and a positive working environment.
- Respectful of The Meath history but committed to a roadmap that is financially sustainable.

- A voice within the epilepsy field and a model of best practice. Work collaboratively with national and local organisations and within frameworks that support collective outcomes.

Four strategic priorities were identified:

1. Delivery of the best possible care experience and outcomes.
2. Key stakeholder engagement for staff, families, commissioning partnerships and supporters.
3. Supported Living provision.
4. Impactful Social Enterprises.

A strategic plan, including, KPI's and measurable goals was approved by the Board of Trustees in July 2023.

STRUCTURE, GOVERNANCE & MANAGEMENT

The Charity

The charity (Registered Charity Number 200359) is unincorporated and registered with the Charity Commission in England and Wales. It is governed by its Trust Deed last amended on 25 May 2015.

- Epilepsy is covered by the Equality Act in England, Scotland and Wales, and the Disability Discrimination Act in Northern Ireland.
- Most importantly, many people with complex epilepsy can take part in the same activities as everyone else given the appropriate help and with simple safety measures applied.

Recruitment and appointment of new Trustee Directors

The Trustee Directors are Directors of The Meath Trustee Company Limited. The Meath Trustee Company Limited is the sole trustee of the unincorporated charity. They are recruited to maintain a balance of skills, qualifications, and experience to ensure that the Charity and its property are managed efficiently and knowledgeably. When a vacancy occurs, a profile of the new Trustee Directors is agreed, with suitable candidates identified possessing the expertise required. References are obtained for any new Trustee Director, including a criminal records bureau check.

All new Trustee Directors are given a copy of the Charity Commissioners' booklet on the responsibilities of a Trustee. A file of essential information is provided as part of their induction programme. An updated Governance Manual and Code of Conduct for Trustees was produced, which will be reviewed annually. Each new Trustee Director is appointed for an initial term of four years. Once elected they do not have to be re-elected annually, but they do have to stand down at the end of their four-year term. Trustees are entitled to stand for re-election for a maximum of three terms. Continuing support and training is provided for Trustee Directors including external facilitators at regular away-days.

Organisational Structure

The Chief Executive is responsible for the strategic and day-to-day management of the Charity and reports to the Committee of Management, who are Trustee Directors of the Charity. The strategic direction of the organisation is determined by the CEO with the Trustee Directors, who have overall responsibility for the Charity. The Trustee Directors also ensure that the Charity adheres to the policies and procedures laid down by the Charity Commission and the Care Quality Commission. To fulfil this role, the Trustee Directors have established the following sub-committees: Finance and Risk, Fundraising, Health and Social Care and Nominations and Remunerations Committee. These committees report regularly to the Board where decisions are formally agreed. Board Meetings are held every other month.

Arrangements for setting pay of key management

Remuneration of the Chief Executive is decided by the Trustee Directors after consideration of the level paid to comparable organisations and an assessment of performance. The level of remuneration and increases paid to Senior Executives reporting directly to the Chief Executive are proposed by the Chief Executive and agreed by Trustee Directors.

Risk and Corporate Governance Matters

Trustee Directors are responsible for the management of risk faced by the Charity and treat risk management as a priority. Risk awareness is emphasised throughout all levels of the organisation. Risks are identified, assessed and controls are applied throughout the year by senior management and staff employed by the Charity. Each risk has been grouped and evaluated according to priority and assigned to the relevant sub-committees for detailed review at least every 6 months. The Charity is subject to regular inspections by the Care Quality Commission (CQC) and is required to conform to the National Care Standards.

Health and Safety

As an employer, the Charity holds Health and Safety matters paramount, working to the Health and Safety at Work Act 1974 and other associated legislation. The Chief Executive is responsible for monitoring The Meath's policy and its implementation, maintenance, and ongoing review.

The Charity has a procedure for reporting accidents, diseases and dangerous occurrences to the Health and Safety Executive and the National Care Standards Commission, with all records being kept for inspection.

Related parties

Dr Colin Stokes MBE is a Patron of The Meath and Chairman of Arthouse Unlimited. Anna Coss is an Ambassador of The Meath and a Trustee of Arthouse Unlimited. Arthouse Unlimited is a social enterprise through which The Meath can provide stimulating activity sessions and an outlet for artistic talent.

- Mark Dumas, Trustee, is a client of JM Flinn, The Meath's current appointed Financial Advisor.
- Lisa O'Brien, Trustee, is an appointed Consultant Epilepsy Nurse at The Meath – a service level agreement is in place between The Meath and Young Epilepsy.
- Katie Randerson, Trustee, is related to a Meath family member who is an occasional donor to The Meath.

Apart from the above, no other Trustee Directors of The Meath have connections with any other interested parties.

REFERENCE & ADMINISTRATION

The Meath Epilepsy Charity - Registered Charity number: 200359

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. This was founded under the name "The Meath Home for Epileptic Women and Girls" in a Conveyance and Declaration of Trust dated 28th October 1896. The latest change to the governing document was during May 2015.

The Meath Trustee Company Limited - Registered Company number: 5822835

The Meath Trustee Company Limited was incorporated on the 19th of May 2006 and is the Trustee of The Meath Epilepsy Charity.

Principal address
Westbrook Road
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www.meath.org.uk

Patrons

HM Lord-Lieutenant of Surrey, Michael More-Molyneux
The Baroness Parminter of Godalming
The Rt. Hon. Jeremy Hunt MP
John Jeffrey MBE
Richard Lockwood
Lesley Lockwood
Dr Colin Stokes MBE

Trustee Directors

Lisa O'Brien – appointed January 2023
Katie Randerson – appointed January 2023
Sally Wilson – appointed January 2023
Karen Thurston – appointed January 2022
Chris Alder – appointed January 2022
Helen Pernelet – appointed January 2022
Nick Fenton – appointed January 2022
Mark Dumas
Malcolm Ring
Graham Healy – Chair of Trustees
Dr Penny Wade – resigned July 2022
Tim Bloomfield – retired April 2022
Anna Coss – Co-Chair of Trustees – retired November 2022

Chief Executive & Senior Management Team

Chief Executive

Lee Bennett – appointed September 2022

Head of Fundraising

Lucy Miguda

Head of Finance

Andrew Bagley

Head of Compliance & Training

Michelle Plumb

Head of Residential Services

Tracy Toth

Head of Marketing & Communication

Helen Jackson

Senior Management Team departures:

Chief Executive

Lindsay Perryman - departed June 2022

Head of HR & Operations

Jo Axton – departed August 2022

Auditor & Advisors

Auditors: MHA, 2 London Wall Place, London, EC2Y 5AU

Bankers: Lloyds Bank Plc, 49 High Street Godalming Surrey, GU7 1AT

Investment Advisor: JM Finn & Co, 4 Coleman Street London, EC2R 5TA

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustee Directors are responsible for preparing 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed requires the Trustee Directors to prepare financial statements for each financial year which give a true and fair view of the situation of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing those financial statements, the Trustee Directors are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charity 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.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustee Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustee Directors are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

APPROVED ON BEHALF OF THE TRUSTEES



Graham Healy – Chair of Trustees
The Meath Trustee Company Limited

Date: 24/1/24

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the Trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

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

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

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities (Accounts and Report) Regulations 2008 requires us to report to you if, in our opinion:

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

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 17, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors responsibilities for the audit of the financial statements

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

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

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of Charity staff in finance and tax functions to identify any instances of non-compliance with laws and regulations;
- Performing audit work over the risk of management override of controls;
- Testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing significant accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance during the year and post year end;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

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



MHA, Statutory Auditor
London, United Kingdom

Date: 26/01/2024

MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership in England and Wales (registered number OC312313)

MHA are eligible to act as auditors in terms of section 1212 of the Companies Act.

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Unrestricted Funds (restated)	Restricted Funds (restated)	Endowment Funds (restated)	Total Funds (restated) 2022
	£	£	£	£	£	£	£	£
Income								
Donations, legacies & grants	2	251,350	243,142	494,522	271,890	336,925	-	608,815
Charitable activities	4	7,049,925	-	7,049,925	6,319,844	-	-	6,319,844
Other trading activities	5	284,722	135,531	420,253	353,813	39,516	-	393,329
Investment income	6	33,705	-	33,705	24,118	-	-	24,118
		7,019,732	378,673	7,398,405	6,969,465	376,440	-	7,345,905
Expenditure								
Charitable activities	7	7,080,777	149,692	7,230,469	6,499,974	173,741	111,804	6,785,519
Raising funds - Social enterprise	8	425,016	247,339	672,355	504,410	255,418	-	759,828
Raising funds - Other	9	216,337	-	216,337	214,459	-	-	214,459
		7,722,130	397,031	8,119,161	7,218,843	429,159	111,804	7,759,806
Net income / (expenditure)		(112,398)	(18,358)	(230,756)	(249,378)	(52,717)	(111,804)	(414,899)
Net gain/(loss) on investments		(133,852)	-	(133,852)	63,773	-	-	63,773
Transfer between funds	20	6,054	(8,054)	-	4,956	(4,956)	-	-
Net movement in funds		(230,296)	(28,392)	(258,688)	(180,649)	(57,673)	(111,804)	(350,126)
Total funds brought forward		10,575,320	201,059	10,776,379	10,755,999	259,732	4,807,781	15,823,512
Total funds carried forward		10,337,024	174,677	10,511,701	10,575,320	201,059	4,695,977	15,272,356

CONTINUING OPERATIONS

Income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	13	12,866,971	13,230,251
Listed Investments	14	916,572	1,026,101
Subsidiary undertakings	15	-	1
		<u>13,783,543</u>	<u>14,256,353</u>
Current assets			
Debtors: amounts falling due within one year	16	421,178	343,325
Bank balances & cash in hand	17	1,493,462	1,361,364
		<u>1,914,640</u>	<u>1,704,709</u>
Current liabilities			
Creditors: amounts falling due within one year	18	802,309	863,706
		<u>1,112,330</u>	<u>1,016,003</u>
Net current assets			
		<u>14,895,874</u>	<u>15,272,356</u>
Total assets less current liabilities			
		<u>14,895,874</u>	<u>15,272,356</u>
Charity funds	20		
Unrestricted:			
General fund		1,854,226	1,841,048
Capital fund		8,462,798	8,794,274
		<u>10,317,024</u>	<u>10,635,322</u>
Restricted:			
Restricted fund		174,677	201,059
Endowment fund		4,364,173	4,495,977
		<u>4,538,850</u>	<u>4,697,036</u>
Total funds		<u>14,895,874</u>	<u>15,272,356</u>

The financial statements were approved and authorised for issue by the Board of Trustee Directors on 24th January 2024 and were signed on its behalf by:



Graham Healy (Chair of the Board of Trustees)
The Meath Trustee Company Limited

STATEMENT OF CASHFLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Cash flows from operating activities		
Net expenditure for the reporting period	(376,482)	(351,126)
Adjustments for:		
Depreciation charges	455,654	471,768
Loss/(gain) on investments	133,952	(63,773)
Interest receivable	(33,705)	(24,118)
Decrease/(increase) in debtors	(77,852)	211,247
Increase/(decrease) in creditors	113,603	(184,053)
Net cash generated by operating activities	215,170	59,945
Cash flows from investing activities		
Purchase of tangible fixed assets	(93,675)	(88,076)
Sale of tangible fixed assets	1,300	-
Purchase of investments	(368,439)	(57,897)
Sale of investments	344,017	-
Interest received	33,705	24,118
	(83,092)	(121,855)
Change in cash & cash equivalents	132,078	(61,910)
Cash & cash equivalents brought forward	1,361,384	1,423,294
Cash & cash equivalents carried forward	1,493,462	1,361,384

Net debt

The charity had no net debt at 31 March 2022 or at 31 March 2023.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2023

1. ACCOUNTING POLICIES

a) Basis of preparing the financial statements

The accounts & financial statements have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with FRS102 the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts (financial statements) have been prepared to give a 'true and fair' view and 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 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the previous Statement of Recommended Practice: Accounting and Reporting by Charities which was effective from 1 April 2005 but which has since been withdrawn.

The Meath Epilepsy Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Having considered the financial position of the Meath Epilepsy Charity and plans and forecasts for future periods, the Trustee is satisfied that there is no material uncertainty around the ability of the Charity to continue as a going concern for the foreseeable future. The financial statements have therefore been prepared on the basis that the charity is a going concern.

Analysis of income and expenditure has been reviewed and revised in these accounts to more accurately meet reporting requirements. Comparatives for 2022 have accordingly been restated as a result of which income and expenditure have been grossed-up for feed-in tariff £11,877 and staff cost recharges £9,663 previously off-set against costs. The restatement of 2022 comparatives has had no impact on the reported results of prior years or on the reported fund balances.

b) Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably. The main sources of income are from local authorities for providing high levels of care and residential accommodation, this is supplemented by income from social enterprises providing products & services to external clients and the general public. Income from local authorities is recognised in the year that care and accommodation is provided. Income from social enterprises is recognised in the year that a sale occurs. Donations are recognised on receipt.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2023

1. ACCOUNTING POLICIES (continued)

c) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

d) Raising funds

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

e) Governance costs

This comprises the costs of compliance with constitutional and statutory requirements.

f) Taxation

The charity is exempt from tax on its charitable activities but is registered for VAT for the social enterprises.

g) Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- Freehold property - 2% on cost
- Fixtures and fittings - 20% on cost
- Motor vehicles - 20% on cost
- No depreciation is charged on freehold land.
- The charity has a capitalisation threshold of £1,000, at which point all assets are capitalised.

h) Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustee.

The general fund comprises unrestricted funds which are neither designated by Trustee Directors nor restricted by donors.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. There is one remaining designated fund within the Trust which form part of the unrestricted funds.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2023

1. ACCOUNTING POLICIES (continued)

i) Investment Statement

Investments are valued at market value as at the balance sheet date. Realised and unrealised gains and losses arising on the revaluation of investments are credited or charged to the Statement of Financial Activities.

j) Capital Fund

A Designated "Capital fund" has been established to support the value of investment in Fixed Assets, excluding the Endowment Fund, and thus cannot be used for the general purposes of the Charity.

k) Endowment Fund

This represents the original gift to the charity of its freehold land and building in 1896. The freehold property has been revalued as at 25 March 2011 using the depreciated replacement cost value at £5,727,362. The written down value at 31 March 2023 is £4,384,173 (2022: £4,495,977). Research has shown Council opinion received in 1957 stated " ... Although the Balance Sheet of the sixty fourth Annual Report refers to the "Endowment Fund" it seems clear there has been no Trust Deed of any kind, and that, if they saw fit, the Working Committee could spend capital as well as income arising". On this basis it is proposed to transfer the endowment fund to the capital fund during the next financial year.

l) Pension costs and other post-retirement benefits

The charity supports a defined contribution group personal pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

These contributions are invested in an insurance company and are therefore separate from the charity's assets.

m) Stock

Stock within the charity consists of donated second hand wooden furniture, the value of which is considered to be minimal. On this basis, no value has been applied to items.

n) Financial instruments

The Meath Epilepsy Charity Trust has financial assets of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at the present value of future cash flows (amortised costs). No discounting has been applied to these financial instruments on the basis that the periods over which amounts will be settled are such that any discounting would be immaterial.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2023

1. ACCOUNTING POLICIES (continued)

a) Critical accounting judgements and key sources of estimation

In the application of the charity's accounting policies, which are described within the notes above, the Trustee Directors are required to make judgements, estimates, assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the Trustee Directors, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

2 DONATIONS, LEGACIES & GRANTS

Regular giving & gift aid
Charities & trusts
Legacies
Grants (see note 3)

3 GRANTS

CJRS through support
Local authority Covid support grants
Other support & training grants

There were no unfulfilled conditions attaching to these grants as at 31st March 2023. During the year ended 31 March 2022 £25,239 Covid support grant was repaid where the conditions had not been fulfilled.

4 CHARITABLE ACTIVITY INCOME

Residential services
Supported living

5 OTHER TRADING ACTIVITIES

Social enterprises
Fund raising events
Feed-in tariffs

6 INVESTMENT INCOME

Dividends & interest received

	2023	2022 (restated)
	£	£
Regular giving & gift aid	85,905	81,869
Charities & trusts	385,570	416,855
Legacies	14,959	3,182
Grants (see note 3)	13,087	104,709
	<u>499,522</u>	<u>606,615</u>
	2023	2022 (restated)
	£	£
CJRS through support	-	3,457
Local authority Covid support grants	-	96,346
Other support & training grants	13,087	1,905
	<u>13,087</u>	<u>101,709</u>
	2023	2022 (restated)
	£	£
Residential services	6,622,316	5,962,462
Supported living	427,607	357,382
	<u>7,049,923</u>	<u>6,319,844</u>
	2023	2022 (restated)
	£	£
Social enterprises	132,510	181,570
Fund raising events	276,755	196,861
Feed-in tariffs	9,188	11,877
	<u>418,453</u>	<u>390,308</u>
	2023	2022 (restated)
	£	£
Dividends & interest received	33,705	24,118

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2023

7 EXPENDITURE ON CHARITABLE ACTIVITIES

	Residential Services	Supported Living	2023	Residential Services (restated)	Supported Living (restated)	2022 (restated)
	£	£	£	£	£	£
Direct costs:						
Staff costs						
Resident activities	4,795,063	202,097	4,997,160	4,129,688	189,082	4,317,780
Catering	-	-	-	1,298	-	1,298
Medical supplies	159,060	-	159,060	140,208	-	140,208
Property rent	41,489	-	41,489	39,016	-	39,016
Utilities	-	35,193	35,193	-	34,689	34,689
	-	30	30	-	-	-
Support costs:						
Staff costs						
Estate maintenance	914,390	38,539	952,929	966,204	44,007	1,010,211
Utilities	200,786	8,463	209,249	221,863	10,105	231,968
Vehicle expenses	138,102	5,821	143,923	99,308	4,523	103,831
Recruitment & training	17,565	740	18,305	19,795	897	20,692
IT support & supplies	66,924	2,804	69,728	112,097	5,106	117,203
Administrative costs	112,586	4,746	117,342	134,408	6,122	140,590
Governance	120,942	5,097	126,039	149,407	6,005	155,212
Depreciation	61,420	2,989	64,009	49,685	1,989	48,664
	401,273	16,912	418,185	407,750	18,572	426,322
Total charitable activity expenditure	7,029,210	323,039	7,352,249	6,464,612	320,907	6,785,519
Unrestricted funds			7,090,777			6,496,974
Restricted funds			149,662			173,741
Endowment funds			111,804			111,804
Movement on funds			7,352,249			6,785,519

Movement in endowment funds is in respect of depreciation on the endowment property. 111,804

Direct costs are those which are wholly attributable to a particular activity

Support costs have been apportioned by reference to direct staff costs as an indication of activity and usage

8 EXPENDITURE ON RAISING FUNDS - SOCIAL ENTERPRISE

	2023	2022 (restated)
	£	£
Direct costs:		
Staff costs		
Resident activities	393,061	366,313
Cost of sales	111,176	109,540
Property rent	24,106	42,598
Utilities	46,000	44,000
	9,560	6,274
Support costs:		
Staff costs		
Estate maintenance	64,466	85,705
Utilities	14,166	19,680
Vehicle expenses	9,736	8,809
Recruitment & training	1,236	1,748
IT support & supplies	4,690	9,943
Administrative costs	7,938	11,922
Governance	8,527	13,253
Depreciation	4,330	3,873
	28,291	36,169
Total social enterprise expenditure	672,355	759,826
Unrestricted funds		
Restricted funds	425,016	504,410
Endowment funds	247,339	255,416
Movement on funds	672,355	759,826

Direct costs are those which are wholly attributable to a particular activity

Support costs have been apportioned by reference to direct staff costs as an indication of activity and usage

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2023

9 EXPENDITURE ON RAISING FUNDS - OTHER

	2023 £	2022 (restated) £
Direct costs:		
Staff costs	109,670	93,969
Resident activities	4,751	7,300
PR, marketing & website	28,211	31,083
Fundraising events	27,194	32,896
Support costs:		
Staff costs	20,913	21,965
Estate maintenance	4,592	6,048
Utilities	3,159	2,260
Venue expenses	402	449
Recruitment & training	1,521	2,551
IT support & supplies	2,576	3,058
Administrative costs	2,766	3,399
Governance	1,405	993
Depreciation	9,178	9,278
Total raising funds expenditure*	216,337	214,459
Unrestricted funds	216,337	214,459
Restricted funds	-	-
Endowment funds	-	-
Movement on funds	216,337	214,459

Direct costs are those which are wholly attributable to a particular activity

Support costs have been apportioned by reference to direct staff costs as an indication of activity and usage

10 EXPENDITURE GOVERNANCE COSTS

	2023 £	2022 (restated) £
External accounting & tax support	2,040	4,917
Independent external audit	23,164	20,680
Legal & professional	39,169	15,858
Portfolio management	5,371	9,065
	69,744	50,520

11 KEY MANAGEMENT PERSONNEL REMUNERATION & BENEFITS

During the year, and prior year, there were three key management personnel comprising the Chief Executive, the Head of Operations & HR, and the Head of Finance, whose emoluments including employer pension contributions and employer national insurance contributions totalled £199,431 (2022: £254,645).

No trustees received any remuneration or other benefits or reimbursement of any expenses for the year (2022: £nil)

12 STAFF COSTS

	2023 £	2022 £
Wages & salaries	4,458,045	4,701,132
Social security	356,800	351,522
Pension contributions	286,437	309,478
	5,103,282	5,362,133

Employees earning over £50,000, including employer pension contributions:

Between £50,000 and £70,000	2	-
Between £70,000 and £80,000	-	1
Between £80,000 and £90,000	-	1

Average number of staff during the year

	2023 No.	2022 No.
	196	210

During the year no employees (2022: 3) were made redundant and 1 employee (2022: none) received a severance payment. The total costs, including payments in lieu of notice, were £14,807 (2022: £87,356) of which £0 (2022: £50,126) were redundancy payments and £14,807 (2022: £17,300) settlement payments.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2023

13 TANGIBLE FIXED ASSETS

	Freehold Property £	Equipment Fixtures & Fittings £	Motor Vehicles £	Total £
Cost				
At 1 April 2022	15,904,920	1,283,388	140,582	17,328,890
Additions	5,043	81,941	6,691	93,675
Disposals	-	(283,385)	(5,000)	(290,385)
At 31 March 2023	15,909,963	1,079,944	142,273	17,132,180
Depreciation				
At 1 April 2022	2,971,120	1,047,223	80,286	4,098,639
Charge for the year	331,886	104,316	17,984	454,196
Eliminated on disposals	-	(283,385)	(2,241)	(287,626)
At 31 March 2023	3,303,006	866,154	96,049	4,265,209
Net book value				
At 31 March 2023	12,555,957	213,790	46,224	12,865,971
At 1 April 2022	12,933,800	236,155	60,286	13,230,251

14 LISTED INVESTMENTS

	2023 £	2022 £
Market value		
At 1 April 2022	1,026,101	904,431
Additions	368,439	57,887
Disposals	(382,607)	-
Unrealised gains/(losses)	(318,361)	63,773
At 31 March 2023	616,572	1,026,101
Historical cost		
	845,414	784,345

The listed investments held for both years is a mixture of equities and bonds.

15 SUBSIDIARY UNDERTAKINGS

	2023 £	2022 £
Historical cost at 1 April 2022	1	1
Additions	-	-
Disposals	-	-
Revaluations	(1)	-
Historical cost at 31 March 2023	-	1

There were no investment assets outside the UK.

The Charities Investment in Group undertakings was in The Arthouse at the Meath Limited, a dormant company being closed at Companies House.

The Arthouse at the Meath Limited;

Nature of business: Social enterprise for educating and helping residents of The Meath to make, commercialise and sell art and art images.

Class of shares: Ordinary - 100% holding

Activity: the company was dormant during the year ended 31 March 2023 (2022: Dormant) and applied to be struck off the official register on 29 March:

16 DEBTORS

Amounts falling due within one

	2023 £	2022 £
Residents fees	256,164	227,835
Other debtors	55,745	70,625
Prepayments & accrued income	69,268	44,868
	421,177	343,326

Other debtors include £56,226 (2022: £70,225) due from Arthouses Unlimited that is due after more than one year.

17 FUNDS HELD AND DISBURSED AS AGENT

At 31 March 2023 the charity held monies which are administered as agent on behalf of residents £42,288 (2022: £116,062), and residents' personal monies £101,993 (2022: £243,206). These balances have not been included in these accounts as charity has no entitlement to these funds.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2023

18 CREDITORS

Amounts falling due within one year

	2023 £	2022 £
Trade creditors	285,045	146,926
Social security & other taxes	85,425	93,423
Deferred income	89,230	81,902
Other creditors	33,030	40,370
Accrued expenses	309,559	320,145
	<u>802,309</u>	<u>686,706</u>

Deferred income comprises residents' fees and event income received in advance of the period to which it relates.

19 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Tangible fixed assets
Investments
Current assets
Current liabilities

Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
£	£	£	£
8,482,798	-	4,384,173	12,866,971
918,572	-	-	918,572
1,739,983	174,677	-	1,914,660
(802,309)	-	-	(802,309)
<u>10,337,024</u>	<u>174,677</u>	<u>4,384,173</u>	<u>14,895,874</u>

Tangible fixed assets
Investments
Current assets
Current liabilities

Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
£	£	£	£
6,734,274	-	4,495,977	13,230,251
1,026,102	-	-	1,026,102
1,503,650	201,059	-	1,704,709
(688,706)	-	-	(688,706)
<u>10,575,320</u>	<u>201,059</u>	<u>4,495,977</u>	<u>15,272,356</u>

20 MOVEMENT IN FUNDS

Unrestricted funds
General fund
Capital fund

Funds at 1 April 2022	Incomes	Expenditure	Transfers	Gains / (losses)	Funds at 31 March 2023
£	£	£	£	£	£
1,941,046	7,619,732	(7,480,654)	8,054	(133,952)	1,854,226
8,734,274	-	(251,476)	-	-	8,482,798
<u>10,575,320</u>	<u>7,619,732</u>	<u>(7,732,130)</u>	<u>8,054</u>	<u>(133,952)</u>	<u>10,337,024</u>

Restricted funds
Life enrichment programme
Unit families
Fees board replacement
Capital appeal

Funds at 1 April 2022	Incomes	Expenditure	Transfers	Gains / (losses)	Funds at 31 March 2023
£	£	£	£	£	£
202,777	282,788	(340,511)	-	-	145,054
(1,718)	46,885	(40,544)	-	-	4,623
-	24,000	(15,946)	(8,054)	-	-
-	25,000	-	-	-	25,000

Endowment fund

Funds at 1 April 2022	Incomes	Expenditure	Transfers	Gains / (losses)	Funds at 31 March 2023
£	£	£	£	£	£
201,059	378,673	(387,001)	(8,054)	-	174,677
4,495,977	-	(111,804)	-	-	4,384,173

Total funds

Funds at 1 April 2022	Incomes	Expenditure	Transfers	Gains / (losses)	Funds at 31 March 2023
£	£	£	£	£	£
4,697,032	378,673	(508,805)	(8,054)	-	4,558,850
<u>15,272,356</u>	<u>7,998,405</u>	<u>(8,240,935)</u>	<u>-</u>	<u>(133,952)</u>	<u>14,895,874</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2023

20 MOVEMENT IN FUNDS (contd.)

	Funds at 1 April 2021	Income	Expenditure (restated)	Transfers (restated)	Gains / (losses)	Funds at 31 March 2022
	£	£	£	£	£	£
Unrestricted funds						
General fund	1,749,606	6,969,465	(6,946,954)	4,956	63,773	1,841,048
Capital fund	9,008,163	-	(271,899)	-	-	8,734,274
	10,755,959	6,969,465	(7,218,843)	4,956	63,773	10,575,320
Restricted funds						
Life enrichment programme	152,836	370,429	(315,532)	(4,956)	-	202,777
Unit families	-	5,011	(6,729)	-	-	(1,718)
Covid family visit hub	8,500	-	(8,500)	-	-	-
Covid re-integration	47,876	-	(47,876)	-	-	-
Devices for person centred software	50,520	-	(50,520)	-	-	-
	259,732	375,440	(420,157)	(4,956)	-	204,059
	4,607,781	-	(111,804)	-	-	4,495,977
	4,867,513	375,440	(540,961)	(4,956)	-	4,697,036
Total funds	15,623,482	7,344,905	(7,759,804)	-	63,773	15,272,358

Transfers

Transfers relate to surplus funds received which were approved to be released to general fund.

Life enrichment programme

Donations received from trusts, foundations and private donors in support of our life enrichment programme. Through our skills centre, physiotherapy and occupational therapy, our aim is for each person we support to live their life to the full. This programme is supported by National Lottery, Garfield Weston and The Community Foundation for Surrey. In addition to many other supporters.

Unit families

Private families received from family members for furnishings and equipment on their loved one's unit.

Fuse board replacement

Funds received for the replacement and upgrade of the main house fuse board with increased capacity.

Capital Appeal

Donations received from trusts, foundations and private donors towards the costs of restoration and renovation of our Grade II listed building, which is home to 43 of our residents. These works include new roofing and windows, replacement of the on-call system, air-conditioning, and fire safety adaptations.

Covid family visit hub

Private donation received to provide a temporary building for families to meet away from the units during Covid.

Covid re-integration

Private funding received to enable us to put in place safety precautions for visitors and staff as we reopened the skills centre coming out of lockdown.

Devices for person centred software

Private funding for the purchase of hand-held devices to be used by our care staff to run a care management system recording personal details for the people we support.

21 OPERATING LEASE COMMITMENTS

Future minimum lease payments under non-cancellable operating leases:

Within one year
Between one and five years
In more than five years

	Land & Buildings 2023	Other 2023	Land & Buildings 2022	Other 2022
	£	£	£	£
	25,262	14,139	69,058	5,083
	16,138	37,573	37,704	10,952
	71,400	51,712	106,760	16,015
	81,195	7,606	89,058	10,480

Total lease payments made during the year

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2023

22 PENSION COMMITMENTS

During the year £284,517 (2022: £309,478) was paid into the group personal pension scheme. Outstanding liability at the balance sheet date was £34,466 (2022: £39,795).

23 RELATED PARTY DISCLOSURES

Arthouse Unlimited (charity number 1177800)

On 31st May 2016 the business activities of the subsidiary undertaking The Arthouse at The Meath Limited were demerged to Arthouse Unlimited, an independent charity.

At the year end £55,225 was due to The Meath Epilepsy Charity (2022: £70,225).

Income related

Unrestricted donations received from trustees and senior management during the year £5,454 (2022: £1,152)

Expenditure related

A close family member of the former CEO was employed during the year, receiving remuneration totalling £2,777 (2022: £8,156).

A close family member of the former Head of HR & Operations is the owner of a business that has an interest in contracts and supplies totalling £51,037 (2022: £90,878). At the balance sheet date £5,104 was unpaid (2022: £8,494).

A close family member of the former Head of HR & Operations was employed during the year, receiving remuneration totalling £nil (2022: £4,973).

24 ULTIMATE CONTROL

The charity is controlled by the Trustees Directors of The Meath Trustees Company.