

# HOME OF COMFORT FOR INVALIDS

England & Wales · Charity number 202191

## Details

---

Other names	HOME OF COMFORT
Status	Registered
Legal form	Trust
Registered	1962-02-19
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	Home of Comfort 17 Victoria Grove Southsea PO5 1NF
Phone	02392730063
Email	<a href="mailto:email@homeofcomfort.org.uk">email@homeofcomfort.org.uk</a>
Website	<a href="http://www.homeofcomfort.org.uk/">http://www.homeofcomfort.org.uk/</a>

## Activities

---

**Objects:** A NURSING HOME FOR THE SICK AND TERMINALLY ILL. PREFERENCE TO BE GIVEN TO MINISTERS OF RELIGION DEACONESSES AND OTHER WORKERS CONNECTED WITH THE CHURCH OF ENGLAND.

**Activities:** The Charity's activities have been transferred to a new incorporated charity ('Home of Comfort, 1163224'). They were: Management of a Nursing Home for the sick, providing accommodation, personal and nursing care for the elderly. The provision of grants for those without funds to support their own care.

## Classification

---

- **How:** Makes Grants To Individuals, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Accommodation/housing
- **Who:** Elderly/old People

## Geography

---

- **Area of benefit:** PORTSMOUTH AND DISTRICT
- Portsmouth City

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2024-12-31		£0	£0	-
2023-12-31		£0	£0	-
2022-12-31		£0	£0	-
2021-12-31		£0	£0	-
2020-12-31		£0	£0	-

## Trustees

---

Name	Role	Appointed
Home of Comfort (CIO)		2019-11-14

**HOME OF COMFORT FOR INVALIDS**

England & Wales - Charity number 202191

---

# Accounts

---

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020  
FOR  
HOME OF COMFORT**

**HOME OF COMFORT**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	<b>Page</b>
<b>Report of the Trustees</b>	1
<b>Statement of Financial Activities</b>	2
<b>Balance Sheet</b>	3
<b>Notes to the Financial Statements</b>	4 to 8

**HOME OF COMFORT**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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**

**Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The governing document is a trust deed; the Trustees being made up of a Chair, the Hon Treasurer ex officio and one or more others.

The Home also uses a Governance Procedures document based on a Charity Commission model constitution to set out the procedures used for day to day management.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

202191

**Principal address**

17 Victoria Grove  
Southsea  
Hampshire  
PO5 1NF

**Trustees**

Mr Fred Matthews  
Mrs Sally King  
Mrs M S Smy (Chair)  
Mrs Valerie Croughan  
Rev Giles Harris-Evans  
Robin Hall

Approved by order of the board of trustees on 24 June 2021 and signed on its behalf by:

Mrs M S Smy - Trustee

**HOME OF COMFORT**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	2020 Unrestricted fund £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	-	6,276
<b>Charitable activities</b>			
Nursing and caring	4	-	1,191,528
Investment income	3	-	18,256
<b>Total</b>		-	1,216,060
 <b>EXPENDITURE ON</b>			
Raising funds	5	-	2,240
<b>Charitable activities</b>			
Nursing and caring	6	1,632,928	1,339,334
<b>Total</b>		1,632,928	1,341,574
Net gains on investments		-	126,964
<b>NET INCOME/(EXPENDITURE)</b>		(1,632,928)	1,450
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		1,632,928	1,631,478
<b>TOTAL FUNDS CARRIED FORWARD</b>		-	1,632,928

The notes form part of these financial statements

## HOME OF COMFORT

### BALANCE SHEET 31 DECEMBER 2020

	Notes	2020 Total funds £	2019 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	9	-	170,970
Investments	10	-	1,342,872
		<hr/>	<hr/>
		-	1,513,842
<b>CURRENT ASSETS</b>			
Debtors	11	-	26,118
Cash at bank and in hand		-	176,718
		<hr/>	<hr/>
		-	202,836
<b>CREDITORS</b>			
Amounts falling due within one year	12	-	(83,750)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		-	119,086
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		-	1,632,928
		<hr/>	<hr/>
<b>NET ASSETS</b>		-	1,632,928
		<hr/> <hr/>	<hr/> <hr/>
<b>FUNDS</b>	13		
Unrestricted funds		-	1,632,928
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		-	1,632,928
		<hr/> <hr/>	<hr/> <hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 June 2021 and were signed on its behalf by:

M S Smy - Trustee

## HOME OF COMFORT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The charity converted from an unincorporated charity (charity number: 202191) to a Charitable Incorporated Organisation (charity number: 1163224) from 1 January 2020. All operations, assets and liabilities were transferred over to the CIO from that date.

##### **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.

##### **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.

##### **Tangible fixed assets**

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

Individual fixed assets costing £500 or more are capitalised at cost.

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution 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.

#### 2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	-	6,276
	<u>          </u>	<u>          </u>

#### 3. INVESTMENT INCOME

	2020	2019
	£	£
Income from shares	-	17,440
Deposit account interest	-	816
	<u>          </u>	<u>          </u>
	-	18,256
	<u>          </u>	<u>          </u>

All investment income is derived from assets held in the United Kingdom.

HOME OF COMFORT

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020

4. INCOME FROM CHARITABLE ACTIVITIES

		2020	2019
	Activity	£	£
Fees	Nursing and caring	-	1,190,559
Other incoming resources	Nursing and caring	-	969
		<u>-</u>	<u>1,191,528</u>

5. RAISING FUNDS

Investment management costs

	2020	2019
	£	£
Portfolio management	-	2,240
	<u>-</u>	<u>2,240</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Nursing and caring	<u>1,632,928</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustee expenses for the period ended 31 December 2020 nor for the year ended 31 December 2019.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	6,276
<b>Charitable activities</b>	
Nursing and caring	1,191,528
Investment income	18,256
<b>Total</b>	<u>1,216,060</u>
<b>EXPENDITURE ON</b>	
Raising funds	2,240
<b>Charitable activities</b>	
Nursing and caring	1,339,334
<b>Total</b>	<u>1,341,574</u>
Net gains on investments	<u>126,964</u>

**HOME OF COMFORT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £ 1,450
<b>NET INCOME</b>	
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	1,631,478
 <b>TOTAL FUNDS CARRIED FORWARD</b>	1,632,928

**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 January 2020	151,514	169,473	218,973	539,960
Disposals	(151,514)	(169,473)	(218,973)	(539,960)
At 31 December 2020	-	-	-	-
<b>DEPRECIATION</b>				
At 1 January 2020	65,135	117,765	186,090	368,990
Eliminated on disposal	(65,135)	(117,765)	(186,090)	(368,990)
At 31 December 2020	-	-	-	-
<b>NET BOOK VALUE</b>				
At 31 December 2020	-	-	-	-
At 31 December 2019	86,379	51,708	32,883	170,970

**10. FIXED ASSET INVESTMENTS**

There were no investment assets outside the UK.

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020 £	2019 £
Other debtors	-	20,489
Prepayments and accrued income	-	5,629
	-	26,118
	-	26,118

HOME OF COMFORT

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Taxation and social security	-	16,085
Other creditors	-	67,665
	<u>-</u>	<u>83,750</u>

13. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	1,632,928	(1,632,928)	-
	<u>1,632,928</u>	<u>(1,632,928)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>1,632,928</u>	<u>(1,632,928)</u>	<u>-</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(1,632,928)	(1,632,928)
	<u>-</u>	<u>(1,632,928)</u>	<u>(1,632,928)</u>
<b>TOTAL FUNDS</b>	<u>-</u>	<u>(1,632,928)</u>	<u>(1,632,928)</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	1,631,478	1,450	1,632,928
	<u>1,631,478</u>	<u>1,450</u>	<u>1,632,928</u>
<b>TOTAL FUNDS</b>	<u>1,631,478</u>	<u>1,450</u>	<u>1,632,928</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	1,216,060	(1,341,574)	126,964	1,450
	<u>1,216,060</u>	<u>(1,341,574)</u>	<u>126,964</u>	<u>1,450</u>
<b>TOTAL FUNDS</b>	<u>1,216,060</u>	<u>(1,341,574)</u>	<u>126,964</u>	<u>1,450</u>

**HOME OF COMFORT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2020.