

'TYNWALD' RESIDENTIAL HOME FOR THE ELDERLY, HYTHE

England & Wales · Charity number 212297

Details

Other names TYNWALD

Status Registered

Legal form Other

Registered 1962-10-31

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

Contact

Address Tynwald Residential Home
Hillside Street
Hythe
Kent
CT21 5DJ

Phone 01303267629

Email ceo@tynwaldhythe.org.uk

Website www.tynwald.org.uk

Activities

Objects: TO PROVIDE A RESIDENCE OR HOME FOR SUCH OLD PEOPLE WHO ARE EITHER RESIDENT IN HYTHE TOWN OR SURROUNDING DISTRICT OR WHO ARE RELATED TO A PERSON OR PERSONS RESIDENT IN HYTHE TOWN AS THE COMMITTEE IN THEIR DISCRETION THINK FIT. PROVIDED THAT PREFERENCE SHALL BE GIVEN TO OLD PERSONS RESIDENT IN HYTHE TOWN.

Activities: Provides accommodation and care for the elderly

Classification

- **How:** Provides Services
- **What:** Accommodation/housing
- **Who:** Elderly/old People

Geography

- **Area of benefit:** HYTHE TOWN OR SURROUNDING DISTRICT
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,310,399	£1,198,749	£980,206	43
2024-03-31	£1,099,734	£1,043,522	£868,556	11
2023-03-31	£966,261	£1,111,725	£0	0
2022-03-31	£861,565	£882,063	£1,002,814	40
2021-03-31	£800,201	£935,322	£1,030,119	40

Trustees

Name	Role	Appointed
STEVEN WAY	Chair	2017-10-12
CHRISTOPHER DUCAT		
JOHN WREN		
Shirley Moberly		2015-10-06

Linked charities

- KATE ALICE BUTTERWORTH (212297-1)

'TYNWALD' RESIDENTIAL HOME FOR THE ELDERLY, HYTHE

England & Wales - Charity number 212297

Accounts

Tynwald Residential Home

**TYNWALD' RESIDENTIAL HOME FOR THE
ELDERLY, HYTHE**

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE 12 MONTHS ENDED 31ST MARCH 2025

Registered Charity No.212297

Company No.

Tynwald Residential Home

Company No.

Registered Charity No.212297

Trustees

Steven Way
Shirley Moberly
Christopher Ducat
John Wren

Registered Address:

Tynwald Residential Home
Hillside Street
HYTHE
Kent
CT21 5DJ

Independent Examiner:

Jonathan Chartres FCA
31 Moor Park Road,
Hereford,
England, HR4 0RR

Tyrwald Residential Home

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Trustees Report 2024-2025

Kate Alice Butterworth Charity - Charity Registration No: 212297 For the year ended 31 March 2024

Referred to in the Charity Commission as Tynwald Residential Home

It is the intention that the following will be agreed during the AGM proceedings for 2024/25.

Election of Office Bearers

1 President Residing – non-voting

Mr John Schoner MBE

2 Invitation to Stand

Election of Chair

Mr Steven Way Proposed

Election of Vice Chair

Mr Chris Ducat Proposed

Election of Ordinary Member

Mrs Shirley Moberley Proposed

Mr John Wren Proposed

Election of Accountants

Fresh Eyes Finance Proposed

Finance Report 2023 – 2024 – Mr Steven Way

Income remains limited by capacity.

We are continually required to implement new CQC rules and legislation, which burdens the charity's financial well-being.

Government legislation on minimum wage increases continues to apply. As a fair employer, Tynwald pays above the minimum wage for all roles within the charity and pays staff equally.

The employer's National Insurance increase has increased the charity's expenditure.

Our building is over 60 years old and continues to incur increasing costs. This year, our remedial work takes a back seat to other expenditures.

We are slowly increasing our reserves this year by maintaining a well-supported home, supported by residential clients and day services, while remaining vigilant on expenditure without compromising the quality of care.

Mr S Way, Chair, Tynwald Residential Home

Tynwald Residential Home

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

No Funds are held by a custodian Trustee

This report was approved by the Trustees on 05/01/2026 and signed on their behalf by

Chair



Independent Examiner's Report to the Trustees

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 May 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

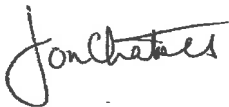
Independent examiner's statement

Since the Charitable company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of Association of Accounting Technicians, which is one of the listed bodies.

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:

- 1 accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.



Jon Chartres
31 Moor Park Road, Hereford, England, HR4 0RR

Tynwald Residential Home

Statement of Financial Activities

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income from:					
Grants and Donations	2	2,733		2,733	2,131
Charitable Activities	3	1,307,494		1,307,494	1,097,603
Other Income		172		172	
Total Income		<u>1,310,399</u>	-	<u>1,310,399</u>	<u>1,099,734</u>
Expenditure on:					
Charitable activities	4	(1,198,749)		(1,198,749)	(1,043,522)
Total Expenditure		<u>(1,198,749)</u>	-	<u>(1,198,749)</u>	<u>(1,043,522)</u>
Net Income		<u>111,650</u>	-	<u>111,650</u>	<u>56,212</u>
Transfers between funds		-	-	-	-
Net movement in funds		<u>111,650</u>	-	<u>111,650</u>	<u>56,212</u>
Fund balances at 31st March 2024		868,558	-	868,558	812,346
Fund balances at 31st March 2025		<u>980,208</u>	-	<u>980,208</u>	<u>868,558</u>

All disclosures relate only to continuing operations.

There are no recognised gains or losses other than the net incoming resources for the year.

Tynwald Residential Home

Balance Sheet

	Note	2025		2024	
		£	£	£	£
Fixed Assets					
Tangible assets			883,893		883,893
			<u>883,893</u>		<u>883,893</u>
CURRENT ASSETS					
Debtors		8,497		20,393	
Cash on short term deposit at bank and in hand		154,434		57,732	
		<u>162,931</u>		<u>78,125</u>	
CREDITORS: Amounts falling due within one year		<u>(39,611)</u>		<u>(60,285)</u>	
CREDITORS: Amounts falling due after one year		<u>(27,007)</u>		<u>(33,176)</u>	
			96,313		(15,336)
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>980,206</u>		<u>868,557</u>
TOTAL NET ASSETS			<u><u>980,206</u></u>		<u><u>868,557</u></u>
Charity Funds					
Restricted Funds					
Unrestricted Funds			980,206		868,557
TOTAL FUNDS			<u><u>980,206</u></u>		<u><u>868,557</u></u>

For the year ended 31st March 2025 the charity was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statement were approved by the Trustees and authorised for issue on 05/01/2026 and were signed on their behalf by:

Trustee – 
Company registration number -

Tynwald Residential Home

1. ACCOUNTING POLICIES

Company information

Tynwald Residential Home is a private company limited by guarantee incorporated in England and Wales.

The address of the registered office is Tynwald Residential Home Hillside Street, HYTHE, Kent, CT21 5DJ

1.1 Accounting convention

Basis of Preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), published in January 2019. The Charitable Company is a public benefit entity for the purposes of FRS 102 and therefore the charity also prepared its financial statements in accordance with 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 (The FRS 102 Charities SORP published in January 2019), the Companies Act 2006 and the Charities Act 2011.

The financial statements have been prepared on a going concern basis. .

On this basis, the directors consider it appropriate to prepare the financial statements on a going concern basis.

1.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.3 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 the 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 allocated on the portion of the assets used.

Tynwald Residential Home

1. ACCOUNTING POLICIES (continued)

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Support costs are allocated on a percentage basis as detailed in note 7.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.4 Tangible Fixed Assets

All assets costing more than £500 have been capitalised and are depreciated on a straight line basis from the financial year after acquisition. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost of each asset on a straight-line basis over its useful life, as follows:

1.5 Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation.

1.9 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Tynwald Residential Home

1. ACCOUNTING POLICIES (continued)

1.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2. ACTIVITIES FOR GENERATING FUNDS	Total 2025 £	Total 2024 £
Donations	886	1,631
Grants	<u>1,847</u>	<u>500</u>
	<u><u>2,733</u></u>	<u><u>2,131</u></u>

3. ACTIVITIES FOR GENERATING FUNDS	Total 2025 £	Total 2024 £
Charitable Activities	1,307,494	1,097,603
	<u><u>1,307,494</u></u>	<u><u>1,097,603</u></u>

Tynwald Residential Home

4. Support Costs	Total 2025	Total 2024
	£	£
Advertising & Marketing	2,283	2,273
Audit & Accountancy fees	2,912	1,200
Bank Fees	1,040	1,063
Book keeping	1,300	1,300
Cleaning	19,789	20,789
Clinical Purchases	11,944	6,738
Consulting	9,143	9,102
Entertainment	3,580	5,745
General Expenses	35,489	39,828
Household Costs	52,087	54,957
Insurance	12,997	11,891
IT Software and Consumables	3,438	7,802
Postage, Freight & Courier	335	294
Rates	9,172	8,834
Repairs	48,458	46,415
Staff costs	15,659	12,622
Telephone	11,675	10,694
Travel	149	89
Utilities	47,163	29,912
	288,612	271,551
5. Governance Costs	Total 2025	Total 2024
	£	£
Independent examination – current year	350	300
	350	300

Tynwald Residential Home

NOTES TO THE FINANCIAL STATEMENTS

6. Trustees Remuneration and Reimbursed Expenses

None of the trustees (or any persons connected with them) received any remuneration, benefits or reimbursement of expenses from the charity during the year.

7. Staff Costs	Total	Total
	2025	2024
	£	£
Salaries and Wages	841,697	778,605
Social Security Costs	61,250	49,771
Pension Costs	7,190	-56,404
	<u>910,137</u>	<u>771,972</u>

8. Tangible Fixed Assets	Buildings
	Freehold Property
	£
Cost	
As at 1 April 2024 and March 2025	<u>1,127,914</u>
Depreciation	
As at 1 April 2024 and March 2025	<u>244,321</u>
Net Book Value	
2025	<u>883,593</u>

9. Debtors	Total	Total
	2025	2024
	£	£
Accounts Receivable	8,497	20,393
	<u>8,497</u>	<u>20,393</u>

Tynwald Residential Home

10. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade Creditors	10,656	16,206
Other Taxes & Social Security	27,957	42,256
Other Creditors		1,824
Accruals		-
	<u>38,612</u>	<u>60,286</u>

11. Company Limited By Guarantee

The company is limited by guarantee and has no share capital. The liability of its members is limited to £10 per member.

12. Related Party Transactions

There were no Related party Transactions for the period

'TYNWALD' RESIDENTIAL HOME FOR THE ELDERLY, HYTHE

England & Wales - Charity number 212297

Accounts

TYNWALD' RESIDENTIAL HOME FOR THE ELDERLY, HYTHE

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE 12 MONTHS ENDED 31ST MARCH 24



Registered Charity No.212297

Company No.

Registered Charity No.212297

Trustees

Steven Way

Shirley Moberly

Christopher Ducat

John Wren

Registered Address:

Tynwald Residential Home

Hillside Street

HYPHE

Kent

CT21 5DJ

Independent Examiner:

Jonathan Chartres FCA

31 Moor Park Road,

Hereford,

England, HR4 0RR

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Trustees Report 2023-2024

Kate Alice Butterworth Charity - Charity Registration No: 212297 For the year ended 31 March 2024

Referred to in the Charity Commission as Tynwald Residential Home

AGM 2023-2024

Meeting Date 13-11-2024

Welcome to all attending.

Attendees: Steven Way, Christopher Ducat, Shirley Moberly, John Wren, Allison Brown, Anna Parry, Jo Keniger.

Minutes taken by Jo Keniger – AGM Administrator

- 1 Notice of Meeting - Posters have been displayed inside and outside the home for the past four weeks.
The 2023 and 2024 AGMS have been combined due to delays in the 2023 accounts; the notes provided in this document only concern business during 2023-2024.
The accounts for the financial year 2023-2024 will be signed and distributed as soon as they become available.
- 2 Apologies for Absence - No apologies
- 3 Minutes of AGM 23-24
- 4 Introduction of Trustees

Mr Steven Way – Chairman Chartered Building Surveyor and member of the Institute of Health Care Engineers and Estate Managers

Mr Chris Ducat – Deputy Chairman – Hotel Manager

Mr John Wren – Businessman with construction bias, Community leader and Churchwarden

Mrs Shirley Moberly – Retired Human Resources Administrator in Healthcare and a retired Hythe Town Councillor

Steven Way opened the 2023 - 2024 AGM

Trustees Report 2023-2024

We have been delayed in producing the accounts and Charity Commission submission for 2022-2023, which impacts the accounts for 2023-2024. Therefore, the charitable business will be conducted today, with the accounts being circulated post-meeting when available.

We will change our accountants from Freedom Accountants to Fresh Eyes Finance from 2025-26. However, Fresh Eyes Finance will review and produce the 2024–25 accounts for Tynwald Residential Home.

Election of Office Bearers

- 1 President Residing – non-voting Mr. John Schoner MBE
- 2 Invitation to Stand

Election of Chair

Mr Steven Way Proposed: Chris Ducat Seconded: John Wren

Mr. Steven Way, duly elected

Election of Vice Chair

Mr Chris Ducat Proposed: Shirley Moberley Seconded: John Wren

Mr. Chris Ducat duly elected

Election of Ordinary Member

Mrs. Shirley Moberley

Proposed: Chris Ducat Seconded: Allison Brown

Mr John Wren

Proposed: Chris Ducat Seconded: Allison Brown

Mrs Shirley Moberley and Mr John Wren were duly elected

Finance Report 2023 – 2024 – Mr Steven Way

Income remains limited by capacity.

We are continually given new rules and legislation from the CQC that must be implemented, and changes continue with government legislation regarding minimum wage increases.

Our building is over 60 years old and continues to incur increasing costs

Copies of the accounts will be circulated when available

Election of Auditors – Freedom Accounting serving for 23 -24 with accounts verified and produced by Fresh Eyes Finance, who will become our accountants for 24-25

Proposed – Steve Way Seconded – John Wren Carried – Unanimously

A.O.C.B – no other business

Steve Way thanked everyone for attending the meeting and officially closed the 2023 – 2024 AGM

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

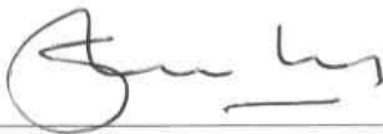
Company law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

No Funds are held by a custodian Trustee

This report was approved by the Trustees on _____ and signed on their behalf by



Chair

Independent Examiners Report

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30th June 2024

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the

2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102).

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 accounts to be reached.



Jon Chartres
31 Moor Park Road, Hereford, England, HR4 0RR

Statement of Financial Activities

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from:					
Grants and Donations	2	2,131		2,131	3,150
Charitable Activities	3	1,097,603		1,097,603	963,111
Total Income		<u>1,099,734</u>	-	<u>1,099,734</u>	<u>966,261</u>
Expenditure on:					
Charitable activities	4	(1,043,522)		(1,043,522)	(1,111,725)
Total Expenditure		<u>(1,043,522)</u>	-	<u>(1,043,522)</u>	<u>(1,111,725)</u>
Net Income		<u>56,211</u>	-	<u>56,211</u>	<u>(145,464)</u>
Transfers between funds		-	-	-	-
Net movement in funds		<u>56,211</u>	-	<u>56,211</u>	<u>(145,464)</u>
Fund balances at 31st March 2023		812,346	-	812,346	957,810
Fund balances at 31st March 2024		<u>868,557</u>	-	<u>868,557</u>	<u>812,346</u>

All disclosures relate only to continuing operations.

There are no recognised gains or losses other than the net incoming resources for the year.

Balance Sheet

	Note	2024	2023
		£	£
Fixed Assets			
Tangible assets		883,893	954,746
		<u>883,893</u>	<u>954,746</u>
CURRENT ASSETS			
Debtors	20,393		13,219
Cash on short term deposit at bank and in hand	57,732		8,951
	<u>78,124</u>		<u>22,170</u>
CREDITORS: Amounts falling due within one year		<u>(60,285)</u>	<u>(123,413)</u>
CREDITORS: Amounts falling due after one year		<u>(33,176)</u>	<u>(41,157)</u>
		(15,337)	(142,400)
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>868,557</u>	<u>812,346</u>
TOTAL NET ASSETS		<u><u>868,557</u></u>	<u><u>812,346</u></u>
Charity Funds			
Restricted Funds			
Unrestricted Funds		868,557	812,346
TOTAL FUNDS		<u><u>868,557</u></u>	<u><u>812,346</u></u>

For the year ended 31st August 2024 the charity was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statement were approved by the Trustees and authorised for issue on
signed on their behalf by:

and were



Trustee –
Company registration number -

1. ACCOUNTING POLICIES

Company information

Tynwald Residential Home is a private company limited by guarantee incorporated in England and Wales.

The address of the registered office is Tynwald Residential Home Hillside Street, HYTHE, Kent, CT21 5DJ

1.1 Accounting convention

Basis of Preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), published in January 2019. The Charitable Company is a public benefit entity for the purposes of FRS 102 and therefore the charity also prepared its financial statements in accordance with 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 (The FRS 102 Charities SORP published in January 2019), the Companies Act 2006 and the Charities Act 2011.

On this basis, the directors consider it appropriate to prepare the financial statements on a going concern basis.

1.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.3 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 the 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 allocated on the portion of the assets used.

1. ACCOUNTING POLICIES (continued)

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Support costs are allocated on a percentage basis as detailed in note 7.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.4 Tangible Fixed Assets

All assets costing more than £500 have been capitalised and are depreciated on a straight line basis from the financial year after acquisition. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost of each asset on a straight-line basis over its useful life, as follows:

1.5 Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation.

1.9 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1. ACCOUNTING POLICIES (continued)**1.10 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2. ACTIVITIES FOR GENERATING FUNDS

	Total 2024	Total 2023
	£	£
Donations	1,631	150
Grants	500	3000
	<u>2,131</u>	<u>3,150</u>

3. ACTIVITIES FOR GENERATING FUNDS

	Total 2024	Total 2023
	£	£
Charitable Activities	1,097,603	963,111
	<u>1,097,603</u>	<u>963,111</u>

4. Support Costs	Total 2024 £	Total 2023 £
Advertising & Marketing	2,273	1,775
Audit & Accountancy fees	1,200	1,200
Bank Fees	1,063	1,526
Book keeping	1,300	1,290
Cleaning	20,789	21,628
Clinical Purchases	6,738	5,972
Consulting	9,102	8,223
Entertainment	5,745	6,032
General Expenses	39,828	21,332
Household Costs	54,957	39,615
Insurance	11,891	17,746
IT Software and Consumables	7,802	15,348
Postage, Freight & Courier	294	182
Rates	8,834	10,642
Repairs	46,415	52,395
Staff costs	12,622	10,406
Telephone	10,694	11,676
Travel	89	167
Utilities	29,912	33,185
	<u>271,551</u>	<u>260,342</u>

5. Governance Costs	Total 2024 £	Total 2023 £
Independent examination – current year	300	-
	<u>300</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS

6. Trustees Remuneration and Reimbursed Expenses

None of the trustees (or any persons connected with them) received any remuneration, benefits or reimbursement of expenses from the charity during the year.

7. Staff Costs	Total 2024	Total 2023
	£	£
Salaries and Wages	778,605	767,996
Social Security Costs	49,771	54,376
Pension Costs	(56,404)	29,010
	<u>771,971</u>	<u>851,383</u>

8. Tangible Fixed Assets	Buildings Freehold Property £
Cost	
As at 1 April 2023 and March 2024	<u>1,127,914</u>
Depreciation	
As at 1 April 2023 and March 2024	<u>244,321</u>
Net Book Value	
2024	<u>883,593</u>

9. Debtors	Total 2024	Total 2023
	£	£
Accounts Receivable	20,393	13,120
Prepayments	-	8,951
Stock Supplies	-	1,200
	<u>20,393</u>	<u>23,271</u>

Contents of the Financial Statements for the 12 Months Ended 31st March 2024

10. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade Creditors	16,206	8,958
Other Taxes & Social Security	42,256	114,454
Other Creditors	1,824	1,417
Accruals	-	1,812
	60,285	126,642

11. Company Limited By Guarantee

The company is limited by guarantee and has no share capital. The liability of its members is limited to £10 per member.

12. Related Party Transactions

There were no Related party Transactions for the period

'TYNWALD' RESIDENTIAL HOME FOR THE ELDERLY, HYTHE

England & Wales - Charity number 212297

Accounts

TYNWALD**RESIDENTIAL HOME FOR THE ELDERLY****MINUTES OF THE 61ST ANNUAL GENERAL MEETING****Thursday 30th March 2023 @ 3 p.m****Meeting held at 101 High Street, Open Door Project, Hythe Kent CT21 5HH**

Welcome to all attending. Steve Way welcomed all and thanked everyone for taking the time to attend the 61st annual general meeting, copies of the 2021-2022 report have been given, further copies are available upon request.

Attendees: Chris Ducat, Steve Way, Shirley Moberly, John Wren, Allison Brown, John Schoner
Minutes taken by Jo Keniger - Administrator

- 1 **Notice of Meeting - Posters have been displayed in and outside of the home for the last 4 weeks and relatives also notified by email**
- 2 **Apologies for Absence - No apologies**
- 3 **Minutes of 60th AGM - These have been available upon request**
- 4 **Introduction of Trustees - by Steve Way**

Steve Way - Chairman - Chartered Building Surveyor and member of the Institute of Health Care Engineers and Estate Managers

Chris Ducat - Deputy Chairman - Retired Hotel Manager

John Wren - Retired Company Director and Scouts Leader

Shirley Moberly - Retired Human Resources Administrator in Healthcare and a retired Hythe Town Councillor

- 1 **Steve Way opened the 2021 - 2022 AGM**
- 2 **Minutes of 60th AGM - These have been fairly represented and available on request
A proposal was made to accept the minutes**

Proposed - Steve Way

Seconded - Chris Ducat and Shirley Moberly

Carried - Unanimously



Report presented by Allison Brown CEO

Firstly I would like to thank the Trustee's, for being here today. I have prepared a report which you should all have a copy of, if there are any questions after reading the report, please do ask, you can also email me. It has again been a tough year, the follow on from Covid has affected many homes and admissions have not been very forthcoming, at the moment we have eight empty rooms, in comparison to other homes that isn't too bad, we continue to advertise and promote Tynwald and believe our rates are comparable to other homes.

3 Election of Office Bearers

1 President Residing – non voting
Mr John Schoner MBE

2 Invitation to Stand

Election of Chair

Mr Steven Way Proposed: **Chris Ducat** Seconded: **John Wren**

Mr Steven Way duly elected

Election of Vice Chair

Mr Chris Ducat Proposed: **Shirley Moberley** Seconded: **John Wren**

Mr Chris Ducat duly elected

Election of Ordinary Member

Mrs Shirley Moberley Proposed: **Chris Ducat** Seconded: **Allison Brown & John Schoner**
Mr John Wren Proposed: **Chris Ducat** Seconded: **Allison Brown & John Schoner**

Mrs Shirley Moberley and Mr John Wren duly elected

Advisors to the Board

Mrs Karen Way – Nurse Specialist

Finance Report 2021 – 2022 – Steve Way

There are no particular up or down changes on the accounts, showing losses, the income is limited by capacity and charges are limited as to accommodation quality, the quality is good but old, can't really push anymore for accommodation charges. There has been a drop in income due to the Covid pandemic. Tynwald has loyal staff that give good quality care, we need to be paying fairly and need to continue. The staff costs continue to rise, requirement of Pensions, Tax and National Insurance costs have all risen, we also have an increase of staff for the same service which has had an impact on the staff costs, all other costs will continue to rise.

The building is over 60 years old and continues to incur increasing costs, energy costs are on the increase.

Steve Way – Copies of the accounts are available on request.

Proposal to accept Accounts

Proposed-Shirley Moberley
Seconded-Chris Ducat
Carried-Unanimously

5 Election of Auditors – Freedom Accounting

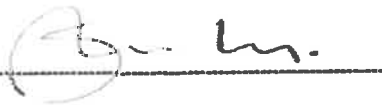
Proposed – Steve Way
Seconded – John Wren
Carried – Unanimously

A.O.C.B –

John Wren has indicated that he would like to step down.
Steve Way in process of appointing additional Trustee's which will take time.

Steve Way thanked everyone for attending and officially closed the 2021 – 2022 AGM at 15.15

Signature _____
Steve Way
Trustee Chairman



'TYNWALD' RESIDENTIAL HOME FOR THE ELDERLY, HYTHE

England & Wales - Charity number 212297

Accounts

Unaudited Financial Statements

Kate Alice Butterworth Charity - Charity Registration No: 212297
As at 31 March 2022

Contents

- 3 Balance Sheet
- 4 Profit and Loss
- 5 Accountants Report
- 6 Trustees Report

Balance Sheet

Kate Alice Butterworth Charity - Charity Registration No: 212297

As at 31 March 2022

	31 MAR 2022	31 MAR 2021
Assets (liabilities)		
Assets less current liabilities		
Fixed Assets	1,067,681	1,110,292
Current assets (liabilities)		
Current Assets	289	5,259
Prepayments and accrued income	7,600	5,091
Creditors: amounts falling due within one year	(70,948)	(90,523)
Total Current assets (liabilities)	(63,059)	(80,173)
Total Assets less current liabilities	1,004,622	1,030,119
Creditors: amounts falling due after more than one year	(45,000)	(50,000)
Accruals and deferred income	(1,812)	(1,812)
Total Assets (liabilities)	957,810	978,307
Capital and reserves		
Equity	957,810	978,307
Total Capital and reserves	957,810	978,307

1. Accounting basis and standards

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105: The Financial Reporting Standard applicable to the Micro-entities Regime.

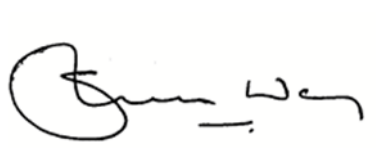
The financial statements are prepared in accordance with the micro-entity provisions of the Companies Act 2006.

For the year ended 31 March 2022, the company was entitled to exemption from audit under the Companies Act 2006, s. 477 relating to small companies and the members have not required the company to obtain an audit of its accounts for the year in question in accordance with s.476. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts were approved by the board of directors 15th December 2022 and signed on its behalf by:

Trustee: Steven Way

Company No. Registered Charity No. 2122297



Profit and Loss

Kate Alice Butterworth Charity - Charity Registration No: 212297
For the year ended 31 March 2022

	2022	2021
Profit and loss account		
Turnover	861,259	925,188
Other income	306	2,412
Staff costs	(647,199)	(718,527)
Other charges	(234,864)	(216,795)
Total Profit and loss account	(20,497)	(7,722)

Accountants Report

Kate Alice Butterworth Charity - Charity Registration No: 212297 For the year ended 31 March 2022

Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of Kate Alice Butterworth Charity - Charity Registration No: 212297 for the year ended 31 March 2022

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Kate Alice Butterworth Charity - Charity Registration No: 212297 for the year ending 31 March 2022 which comprises of the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of Kate Alice Butterworth Charity - Charity Registration No: 212297 and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Kate Alice Butterworth Charity - Charity Registration No: 212297 has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit [//loss] of Kate Alice Butterworth Charity - Charity Registration No: 212297. You consider that Kate Alice Butterworth Charity - Charity Registration No: 212297 is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Kate Alice Butterworth Charity - Charity Registration No: 212297. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Signature.....

Freedom Accounting Ltd
14th December 2022

Trustees Report

Kate Alice Butterworth Charity - Charity Registration No: 212297 For the year ended 31 March 2022

Welcome to all attending. Chris Ducat welcomed all and thanked everyone for taking the time to attend the 60th annual general meeting, copies of the 2020-2021 report have been given, further copies are available upon request.

Attendees; Chris Ducat, Steve Way, Shirley Moberly, John Wren, Allison Brown, Anna Parry, Zowie Griggs, John Schoner, Mike Kirke, Ros Thornton

Minutes taken by Jo Keniger - Administrator

1 **Notice of Meeting** - Posters have been displayed in and outside of the home for the last 4 weeks and relatives notified by email

2 **Apologies for Absence - No apologies**

3 **Minutes of 59th AGM** - These have been available upon request

4 **Introduction of Trustees – by Chris Ducat**

Chris Ducat – Chairman – Retired Hotel Manager

Steve Way – Deputy Chairman – Chartered Building Surveyor and member of the Institute of Health Care Engineers and Estate Managers

-

John Wren – Retired Company Director and Scouts Leader

-

Shirley Moberly – Retired Human Resources Administrator in Healthcare and a retired Hythe Town Councilor

-

1 Chris Ducat opened the 2020 - 2021 AGM

2 **Minutes of 59th AGM** – These have been fairly represented and available on request

A proposal was made to accept the minutes

Proposed – Chris Ducat

Seconded – John Wren and Shirley Moberley

Carried – Unanimously

-

Report presented by Allison Brown CEO

-

Firstly I would like to thank the Trustee's, there have been many meetings in different formats, thank you to John Schoner for staying in touch. I would like to thank the team, Anna, Jo and Zowie for their support through what has been a difficult time and also a big thank you to the rest of the Tynwald staff. The response to covid, to say has been a difficult time is quite an understatement, the staff have given support, dedication, patience and a lot of hard work, they have given support and time to not only our residents but to the families and loved ones of our residents. We had staff move in temporarily, bubbles were formed to enable bus trips out, which helped with the wellbeing of our residents, everyone has pitched in and I can't thank them enough. If there are any questions after reading the report, please do ask, you can also email me.

Chris Ducat – While Allison has said about everyone else, I would like to thank Allison, it has been a bumpy ride, Allison has kept calm, I visit often and she says all is okay, when I dig down there are problems that have been sorted, we are lucky to have good staff which makes it all possible, thank you to Allison very much.

The profit & loss report shows a loss of £7,722 pounds, so again well done in that achievement. Please read the report and ask any questions.

I propose to step down, I have no intention to leave, but it is time to hand over the reins

3 Election of Office Bearers

1 President Residing – non voting

Mr John Schoner MBE

2 Invitation to Stand

Election of Chair

Mr Steven Way Proposed: Chris Ducat Seconded: John Wren

Mr Steven Way duly elected

Election of Vice Chair

Mr Chris Ducat Proposed: Shirley Moberley Seconded: John Wren

Mr Chris Ducat duly elected

Election of Ordinary Member

Mrs Shirley Moberley Proposed: Chris Ducat Seconded: Allison Brown & John Schoner

Mr John Wren Proposed: Chris Ducat Seconded: Allison Brown & John Schoner

Mrs Shirley Moberly and Mr John Wren duly elected

-

-

-

5 Finance Report 2020 – 2021 – Steve Way

-

There are no particular up or down changes on the accounts, showing losses, the income is limited by capacity and charges are limited as to accommodation quality, the quality is good but old, can't really push anymore for accommodation charges. We are continuously given new rules and legislation from CQC which are required to be implemented, but not given any financial assistance. Over the past two years there have been changes with how the service is provided, has been a difficult balance. Tynwald has loyal staff that give good quality care, we need to be paying fairly and need to continue. The staff costs continue to rise, requirement of Pensions, Tax and National Insurance costs have all risen, we also have an increase of staff for the same service which has had an impact on the staff costs, all other costs will continue to rise.

Over the last eighteen months grants have been obtained by Allison Brown to the amount of £124,000, Thank you to Allison. Tynwald could possibly have had more but were limited due to the charity status. Allison is in the process of changing the charity status.

The building is over 60 years old and continues to incur increasing costs, CQC give stipulation and guidance, works have been required and developed to cope with the covid pandemic. The CEO and finance administrator are moving to the 101 premises, Tynwald has run out of space. The cost of care and care costs continue to increase.

Chris Ducat – on the subject of grants “brilliant, well done”.

Steve Way – Copies of the accounts are available on request.

Proposal to accept Accounts

Proposed-Shirley Moberley

Seconded-Chris Ducat

Carried-Unanimously

5 **Election of Auditors** – Freedom Accounting

Proposed – Steve Way

Seconded – John Wren

Carried – Unanimously

A.O.C.B – no other business

Steve Way thanked everyone for attending, stating that he felt it had been a rewarding meeting and officially closed the 2020 – 2021 AGM at 16.27

'TYNWALD' RESIDENTIAL HOME FOR THE ELDERLY, HYTHE

England & Wales - Charity number 212297

Accounts



Annual Report and Financial Statements

**Kate Alice Butterworth Charity – Charity Registration No: 212297
For the year ended 31st March 2021**

Prepared by Freedom Accounting Ltd.

Trustees' Report

Kate Alice Butterworth Charity - Charity Registration No: 212297

For the year ended 31 March 2021

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

Objects and aims

The Charity provides residential accommodation and all necessary personal care as would be required by the Registered Homes Act 1984 and Community Care Act 1993.

Objectives, strategies and activities

The activities which contribute to these objectives include the provision, by suitably qualified and trained staff person centered care to those residing within the service which is registered with the Care Quality Commission

Public benefit

The objectives are the provision of person-centered care, to a high standard and tailored to the specific needs and reasonable requirements of individuals within the service.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The trust does not rely on the services of unpaid volunteers, donations in kind or any other intangible income not included in the accounts.

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document.

Recruitment and appointment of trustees

Trustees of the charity are individuals with expertise and experience who give their time to the charity they have a strategic role within the charity and employ qualified staff to manage the operation of the charity on a day to day basis.

When recruiting trustees we analyse the needs of the service recruiting people with the skills and experience to enhance and support the work of the charity.

We would like to add to our board of trustees we are currently recruiting trustees to join us improving and developing the charity.

Organisational structure

The trust is governed by the trustees, who are responsible for strategic planning ensuring that suitably qualified and experienced staff are accountable for the operation of the charity.

During this financial year we have restructured the charity developing roles and responsibilities within our service, we have also commenced work on a business plan which includes reviewing our constitution.

Our accounting is now fully supported by Xero and Freedom Accounting Ltd.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount is measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

We have continued this year with expenditure on our property refurbishment including redecoration, electrical upgrades, lighting also upgraded out fire safety and our passenger lift.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers? Accounts payable are classified as current liabilities if the liability does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Pensions and other past retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Reference and Administrative Details

Trustees

Christopher Ducat, Chair

Mr Steven Way, Vice -Chair

Mrs Shirley Moberly

Mr John Wren

President

Mr John Schoner MBE

Principal Office

Tynwald Hillside Street Hythe

Kent CT21 5DJ

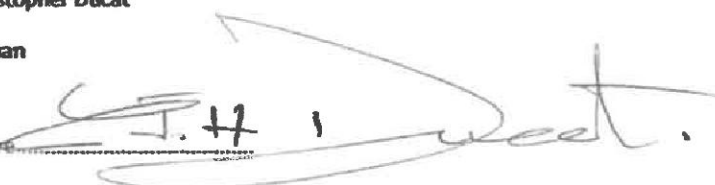
Charity Registration Number

212297

Independent Examiner
Freedom Accounting Ltd.
8 Tartane Lane
Dymchurch
TN29 0LJ
07477286386

Mr Christopher Ducat
Chairman

Signature

A handwritten signature in black ink, appearing to read "C. Ducat", written over a dotted line. The signature is stylized and includes a large flourish that loops back under the name.

15th November 2021

Independent Examiner's Report

Kate Alice Butterworth Charity - Charity Registration No: 212297

For the year ended 31 March 2021

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

Respective responsibilities of trustees and examiner

As the charity Trustees of The Kate Alice Butterworth Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Kate Alice Butterworth Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Kate Alice Butterworth Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, which is one of the listed bodies.

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

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

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

Signature.....

Freedom Accounting Ltd

8 Tartane Lane

Dymchurch

TN29 0LJ

07477286386

15th November 2021

Balance Sheet

Kate Alice Butterworth Charity - Charity Registration No: 212297

As at 31 March 2021

	31 MAR 2021	31 MAR 2020
Assets (liabilities)		
Assets less current liabilities		
Fixed Assets	1,110,292	1,016,564
Current assets (liabilities)		
Current Assets	4,146	4,601
Prepayments and accrued income	5,091	5,091
Creditors: amounts falling due within one year	(89,410)	(38,415)
Total Current assets (liabilities)	(80,173)	(28,723)
Total Assets less current liabilities	1,030,119	987,841
Creditors: amounts falling due after more than one year	(50,000)	-
Accruals and deferred income	(1,812)	(1,812)
Total Assets (liabilities)	978,307	986,029
Capital and reserves		
Equity	978,307	986,029
Total Capital and reserves	978,307	986,029

I report in respect of my examination of The Kate Alice Butterworth Charity accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

The accounts were approved by the board of directors on 15th November 2021 and signed on its behalf by:

Chairman - Mr. Christopher Ducat

Company No. Registered Charity No. 212297

Profit and Loss

Kate Alice Butterworth Charity - Charity Registration No: 212297
For the year ended 31 March 2021

	2021	2020
Profit and loss account		
Turnover	925,188	841,957
Other income	2,412	136
Staff costs	(718,527)	(559,061)
Other charges	(216,796)	(325,546)
Total Profit and loss account	(7,722)	(42,514)

Detailed Profit and Loss

Kate Alice Butterworth Charity - Charity Registration No: 212297

For the year ended 31 March 2021

	NOTES	2021	2020
Sales			
Accompanying Fee		69	683
Accompanying Fee - Doctors Appt		-	25
Accompanying Fee - Hospital Appt & travel arranged		69	(71)
Accompanying Fee - Hospital with self-travel		67	-
Donations		964	2,122
Enhanced Care Fees		8,907	30,237
Extra - in house hairdresser		20	-
Extra Services		238	(179)
Friends of Tynwald		-	1,815
Fundraising Events		-	446
Grants		125,999	-
Residential Fees - Council		59,382	47,206
Residential Fees - NHS		1,210	2,200
Residential Fees - Private Pay		709,658	689,368
Residential Respite Fee - short stay		10,270	68,106
Grants-Training		4,400	-
Community Care Fee		3,936	-
Total Sales		925,188	841,957
Gross Profit		925,188	841,957
Other Income			
Other Revenue		2,305	-
Total Other Income		2,305	-
Expenses			
Establishment Expenses			
Rates - Council,		7,448	10,090
Repairs & Maintenance		4,630	20,287
Total Establishment Expenses		12,078	30,378
Staff Costs			
Employers National Insurance		38,708	28,737
Staff Pensions Costs		26,251	18,140
Staff Training		2,949	3,324
Staff Uniforms		4,268	1,899
Wages and Salaries		646,273	506,533
Total Staff Costs		718,449	558,633
Legal and Professional Fees			
Consulting		6,817	7,072
Total Legal and Professional Fees		6,817	7,072
Finance Charges			

Detailed Profit and Loss

	NOTES	2021	2020
Bank Fees		946	875
Total Finance Charges		946	875
General Administration			
Advertising & Marketing		1,413	1,612
Assets - Fixtures & Fittings		-	1,629
Assets - Household & Office Equipment		-	41
Audit & Accountancy fees		1,000	1,000
Book keeping		1,407	1,942
Cleaning		14,536	18,937
Clinical Purchases		8,138	6,773
Entertain & Activities for Residents - 0% Deduct		2,193	10,842
Event Catering		-	644
Fixtures & Fittings		4,193	8,250
General Expenses		3,201	3,104
Grant Expenditure		2,344	-
Household Provisions		-	(1,129)
Household Provisions - Bakery		792	1,666
Household Provisions - Dairy		7,742	8,349
Household Provisions - Dessert & treats		885	1,577
Household Provisions - Dry goods & tinned		9,742	12,483
Household Provisions - Fresh & Frozen		5,964	8,408
Household Provisions - Green Groceries		2,795	4,723
Household Purchases		2,838	565
Insurance		7,729	8,714
IT Software and Consumables		9,431	10,171
Kitchen Equipment & Consumables		1,618	3,966
Light, Power, Heating		27,624	28,391
Maintenance Contracts		20,060	19,879
Nursing Agency Fees		8,819	76,176
Office & Household Equipment		1,179	10,330
Postage, Freight & Courier		144	204
Printing & Stationery		2,464	2,595
Registration & Subscriptions		5,755	8,081
Repairs & Maintenance - Planned Projects		24,594	7,550
Repairs & Maintenance - Reactive		5,755	11,557
Staff Costs		2,687	2,887
Telephone & Internet		9,647	8,107
Travel - National		78	428
Wages - Trainee's & Apprentices		(2,210)	(3,315)
Computer Equipment		427	511
Electricity Supply		2,048	-
Total General Administration		197,032	287,649
Total Expenses		935,323	884,607

Detailed Profit and Loss

	NOTES	2021	2020
Operating Profit (Loss)		(7,829)	(42,650)
Investments			
Interest Income		107	136
Total Investments		107	136
Profit (Loss) on Ordinary Activities before Taxation		(7,722)	(42,514)
Net Profit (Loss) for the Period		(7,722)	(42,514)

Notes to the Financial Statements

Kate Alice Butterworth Charity - Charity Registration No: 212297
For the year ended 31 March 2021

1. Accounting Policies

Basis of preparing the financial statements

The financial statements have been compiled on a basis which enables profits to be calculated in accordance with generally accepted accounting practice and which provides sufficient and relevant information to enable the completion of a tax return.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Tangible fixed assets

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

Account	Method	Rate
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Stocks and work in progress

Intangible Assets

Intangible fixed assets (including purchased goodwill and patents) are amortised at rates calculated to write off the assets on a straight-line basis over their estimated useful economic lives. Impairment of intangible assets is reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

Investments

Fixed asset investments are stated at cost less any provision for diminution in value.

	2021	2020
2. Tangible Assets		
Land and buildings		
Cost		
Opening Balance	1,127,776	1,127,776
Total Cost	1,127,776	1,127,776
Depreciation		
Opening Balance	244,021	244,021
Total Depreciation	244,021	244,021
Total Land and buildings	883,755	883,755
Plant and machinery		

	2021	2020
Cost		
Plant & Machinery	12	-
Total Cost	12	-
Total Plant and machinery	12	-
Total Tangible Assets	883,767	883,755

	2021	2020
3. Capital Account		
Current Year Earnings	(7,722)	(42,514)
Retained Earnings	539,714	582,228
Total Capital Account	531,992	539,714