



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

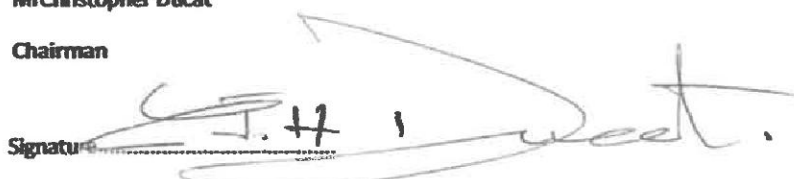
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Mr Christopher Ducat

Chairman

Signature

A handwritten signature in black ink, appearing to read 'C. Ducat', written over a horizontal line.

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

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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	(216,795)	(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	30,377
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