



## SUTTON AND CHEAM ELDERLY PEOPLE'S HOUSING ASSOCIATION

President:

The Worshipful the Mayor of the London Borough of Sutton

EVERSFIELD HOUSE was purchased in 1946 by the Sutton and Cheam Elderly People's Housing Association, through many voluntary contributions, to provide a comfortable home for elderly and lonely people of very modest means.

Generous gifts paid for the addition of the Ely Wing in 1951, the Harold Cotes Lounge extension in 1955 and an additional wing in 1966. A conservatory extension was added in the year of the Association's Golden Anniversary and an extension to what had been a very cramped office during 1999. The Ely Wing was extended in 2005 and major refurbishments to the original rooms took place in 2006.

A substantial legacy from a former resident, Jill French, and other generous donations helped fund the replacement of the lift and creation of an additional bathroom and toilet in 2017.

The original Victorian building was re-roofed and the façade cleaned in 2019.

THE SUTTON AND CHEAM ELDERLY PEOPLE'S HOUSING ASSOCIATION is a registered charity and through its Management Committee is responsible for the running of Eversfield House.

*The Aim of Eversfield House is to provide individual care and attention for residents at an affordable cost to create a happy, homely, relaxed and stimulating atmosphere in keeping with the standards that they could reasonably expect in their own home, whilst encouraging as much independence as possible and having regard to the Objective set out in the Constitution of the Sutton and Cheam Elderly People's Housing Association.*



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**THE SUTTON AND CHEAM**  
**ELDERLY PEOPLE'S HOUSING ASSOCIATION**  
**EVERSFIELD HOUSE, 45 MULGRAVE ROAD, SUTTON**

**President**

The Worshipful the Mayor of the London Borough of Sutton

**Vice-Presidents:**

Mrs P Webster  
P Boorman, Esq.

**Chairman:**

R M Duckworth Esq., J.P.

**Hon. Executive Secretary:**

Miss J Hunt,  
51 Crossways,  
Sutton,  
Surrey,  
SM2 5LD

020 8642 0341

**Hon. Treasurer:**

S Trzebinski Esq.,  
Cavendish Lodge,  
1 Cavendish Road,  
Sutton,  
Surrey  
SM2 5ET  
020 8241 0758

**Management Committee:**

Mrs S Desborough  
P Kearns Esq.  
E Rochford Esq.  
C Wheeler Esq., J.P.

R Gillet (*appointed 16/3/23*)  
Mrs L Pond  
Dr. D Thomas  
Ms S Williams

Care Home Manager	-	Leroy Frere-Edwards ( <i>From 06.03.2023</i> )
Deputy Manager	-	Mrs A Gungah
Hon. Solicitor	-	Mrs L Pond
Auditors	-	Jacob Cavenagh & Skeet
Bankers	-	Lloyds Bank plc. High St, Sutton
Website	-	<a href="http://www.eversfieldhousesutton.uk">www.eversfieldhousesutton.uk</a>



## **INTRODUCTION**

This is the sixteenth Annual Report which I have had the privilege of introducing, and once again I am pleased to say that despite the severe and significant operational difficulties of the past year Eversfield House continues to provide excellent facilities and care for our residents. Despite the diligent work of our Manager Theresa Schwartz, her Deputy and all the staff the home experienced a substantial period during the year under review when occupancy levels dropped significantly. Fortunately towards the end of the year and into 2023 they have recovered and I am pleased to report that we are now full once again. The period of under occupancy has had a significant effect on our financial performance, although the overall financial position is secure. The rising costs of living and the need to increase pay levels to retain our excellent staff has meant that some projects have had to be deferred, but also meant a significant increase in residents' fees this spring. I express the thanks of the Trustees to all the staff for the hard work they have put in during the past year. The whole year was affected by the ongoing consequences of the Covid19 virus impacting on how the Home could continue to operate safely. I am pleased to say that as a result of the vigilance of the Manager and staff the direct impact of the pandemic has continued to be relatively small.

The Trustee body has been increased by one new member from early this year, but as I have said before we would welcome additional Trustees. We all age on a yearly basis and a continuity of experienced trustees is important. There have been some staff changes during the year, and the Trustees are confident that we continue to have a group of staff that are dedicated and appreciated by the residents who benefit greatly from their hard work. Our long-serving Manager, Theresa Schwartz decided to retire and left us on 31 March 2023. We are sorry to see her go and I want to express the sincere and grateful thanks of myself and all the Trustees for the unstinting work she has put in over the past years to ensure that Eversfield has become the sought-after home that it is. After an exhaustive recruitment exercise we have appointed Leroy Frere-Edwards as our new manager and hope that he will lead the home successfully in the coming years.

Finally, I must thank all the members of the Management Committee for their efforts during the past year. We have continued to meet electronically when physical meetings were impractical. The regulatory, financial and administrative burdens increase but the efforts of the Trustees and all the staff have, I hope, ensured that Eversfield House remains a welcoming 'home from home' for all our residents.

A detailed report about the Home and its activities, together with the Accounts, are contained in the subsequent pages.

*Roger Duckworth*  
Chairman

30 May 2023



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## **REPORT FOR THE YEAR ENDED 31<sup>ST</sup>. DECEMBER 2022**

This Annual Report and these financial statements for the year ended 31<sup>st</sup>. December 2022 are prepared in accordance with the Statement of Recommended Practice issued by the Charity Commission and in discharge of the charity's trustees' duty of public accountability and stewardship.

*The Sutton and Cheam Elderly People's Housing Association* (the Charity) was established by a trust deed dated 22 September 1947 and is registered with number 218435 by the Charity Commissioners for England and Wales. The members of the Management Committee form the Managing Trustees of the Association and are elected each year at the Annual General Meeting

In accordance with the Trust Deed and the Articles of Constitution & Management of the Association there is formed a Finance Sub-Committee with responsibility for overseeing the financial affairs of the Association, and a House Sub-Committee responsible for overseeing the running of *Eversfield House*.

The Articles of Constitution & Management of the Association are reproduced at pages 22 to 25 of this report.

The Charity is based at Eversfield House, 45, Mulgrave Road, Sutton, SM2 6LJ and any correspondence may be sent to that address.

The Management Committee for the year to 31 December 2022 was:

R M Duckworth Esq., J.P. (Chairman)*	S Trzebinski Esq. (Treasurer)*
Miss J Hunt (Secretary)*	Mrs S Desborough
P Kearns Esq*.	Mrs L Pond
E Rochford Esq.	Dr D Thomas
C Wheeler Esq., J.P.	
Ms S Williams	
* Member of the Finance Sub-Committee	

The Care Home Manager for the year to 31.12.2022 was Dr T Schwartz.

As reported previously it was felt un-necessary to continue with the House sub-committee. Any activities which it previously organised are now dealt with on an ad-hoc basis by staff assisted as appropriate by volunteers.

Investment powers on behalf of the Charity are vested in the Management Committee in accordance with the Constitution of the Association. Investment funds continue to be managed by Rathbones. The Association's property (*Eversfield House*) has been vested in the Charity Commission under their scheme of arrangement.

The principal function of the Charity during the year continued to be the running of *Eversfield House*, a residential home for the elderly. It is registered with the relevant regulatory body (Care Quality Commission). The home is registered for a maximum occupancy of twenty-four and during the year the home occupancy levels have fluctuated somewhat, but remain generally high.



As a registered charity we have to demonstrate a public benefit. As a charity we have a favourable taxation status and that, together with fund-raising, donations and legacies and not being required to make a commercial profit enables us to keep our fees below those of comparable commercial operations. All residents benefit equally from the financial savings and better levels of service.

### **Review of finances**

Expenses exceeded income for the year by £69,337 including donations of £50 (2021: £45,891 including donations of £50). Loss in the value of investments of £20,700 (2021: Gain in the value of investments of £7,936) are also taken into account. The net decrease in funds was therefore £90,037 (2021: decrease of £37,955).

The management committee regularly reviews the level of reserves held by the Association and continues to believe that the levels of reserves held are sufficient but not excessive, which the trustees consider sufficient to be able to cover support and governance costs. The reserves are enough to cover any reasonable shortfall in forecast income or increase in expected costs for a significant period, thus enabling the Charity to take the necessary measures to underpin the finances.

The investment funds managed by Rathbones suffered from the general fall in stock markets over the course of 2022 to leave them at £181,840.

The management committee confirms that it has given consideration to the major risks to which the charity is exposed and that systems have been designed and established to mitigate those risks.

During the year there has been an average of thirty six care and domestic staff, some of whom work part-time. A full-time Care Home Manager, a deputy and senior carers oversee the day-to-day running of the Home.

No member of the Management or House Committees has received any remuneration (apart from reimbursement of expenses actually incurred in the performance of their duties) from the Association during the year.

Several members of the Management Committee usually carry out a monthly review visit to the home in accordance with Regulation 26 of the Care Standards Regulations. Whilst these were suspended due to Covid the visits were reinstated towards the end of 2022.

The general financial position of the Association has continued to allow fees charged to residents to remain below those payable in the private sector for comparable accommodation and facilities. All residents receive the same basic level of subsidy, but in cases of particular hardship additional subsidy may be granted by the Trustees.

The Management Committee are aware that the upkeep of a property such as Eversfield House is substantial, but by careful budget management it is confident of being able to keep any future increases in fees to a minimum.



### Statement of trustees' responsibilities

The charity's trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity 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 accounting standards have been followed, subject to any material departures that must be 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 charity will continue.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

### Auditors

Jacob Cavenagh & Skeet have undertaken this year's audit. They have expressed their willingness to continue in office and a resolution to reappoint them will be proposed at the forthcoming Annual General Meeting.

BY ORDER OF THE COMMITTEE

*Joan Hunt*  
Hon. Secretary  
1 June 2023



## Sutton and Cheam Elderly People's Housing Association

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### TREASURER'S REPORT

As Honorary Treasurer I have pleasure in submitting the accounts for the year ended 31 December 2022, the 74<sup>th</sup> of the Association.

#### **INCOME**

##### **Residents Fees**

Levels of occupancy were very good up to late summer when the number of vacant rooms started to increase. This led to a shortfall in fees of £45,327 against budget although still higher than 2021 by £27,276. However, expenditure increased in 2022 by £49,322 (£18,225 overbudget) almost entirely due to wages and salaries and contributed to an overall loss of £90,037 for the year.

At the time of writing, the occupancy levels since the start of the year have improved substantially.

The Trustees believe that Eversfield House continues to provide exceptional levels of care to residents at fees significantly below those charged by most local homes of a similar standard.

##### **Fund Raising**

We maintain separate accounts for fund raising and donations with the main use being entertainment and outings for the residents and occasional improvements to Eversfield's facilities.

On behalf of the Trustees I would like to thank all those who contributed freely of their time or money to support our fundraising efforts. Also I thank the Management and Staff of Eversfield for the high levels of care provided to the residents through unprecedented challenging circumstances.

#### **INVESTMENT & RESERVES**

##### **Designated Funds**

Rathbones now manage our investments within their charities fund.

##### **Building Valuation**

It is not felt necessary to review the current valuation of Eversfield which was carried out in 2013.

#### **EXPENDITURE**

Most items of expenditure increased during the year as a result of inflation, the main exception being energy costs which have benefited from a fixed price contract which still has two years to run. The largest increase was in staff costs and house expenses.

#### **FINANCIAL CONTROL**

We continue to monitor the financial performance of the Home against budgets set at the start of the year by Management. This is essential to ensure the ongoing financial viability of the Charity.

#### **FORWARD LOOK**

The major challenge in 2023 will be maintaining full occupancy while controlling expenditure – particularly wages and salaries. It continues to be our intention to refurbish the kitchen at some stage over the next few months but the precise timing will be determined by the progress made in rebuilding our cash balances which have been significantly impacted by the losses of the last two years.

*Stefan Trzebinski  
Hon. Treasurer  
30 May 2023*



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## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SUTTON AND CHEAM ELDERLY PEOPLE'S HOUSING ASSOCIATION

### Opinion

We have audited the financial statements of Sutton and Cheam Elderly People's Housing Association for the year ended 31 December 2022 which comprise Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 December 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

### Basis for opinion

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

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

### Other information

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





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

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

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

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of the trustees**

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

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

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 145 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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



Based on our understanding of the charity, we identified that the principal risks of non-compliance with laws and regulations related to charity, employment, financial reporting legislation, health & safety regulations and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management, considering the internal controls in place and discussion amongst the engagement team.

We determined that the principal risks were related to:

- accounting measurements of property
- disclosure of capital commitments or provisions
- recognition of legacy income
- fraudulent extraction of cash
- government grants

In response to the risks identified we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation
- identifying and reviewing journal entries
- discussions with management and review of legal correspondence
- reviewing Trustees meeting minutes
- evaluating the charity's internal controls
- testing the calculation of claims made under government grants

There are inherent limitations in the audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### Use of our report

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

**Jacob Cavenagh & Skeet**  
**Statutory Auditor**  
**Chartered Accountants**

5 Robin Hood Lane  
Sutton  
Surrey  
SM1 2SW

Date: JCS 12 June 2023

*Jacob Cavenagh & Skeet is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.*



## Sutton and Cheam Elderly People's Housing Association

### SUTTON AND CHEAM ELDERLY PEOPLE'S HOUSING ASSOCIATION STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

		2022				2021			
	Note	General	Restricted	Designated	Total	General	Restricted	Designated	Total
		£	£	£	£	£	£	£	£
<b>Income from:</b>									
Donations and legacies		50	-	-	50	50	-	-	50
<b>Charitable activities:</b>									
Residents' fees		880,251	-	-	880,251	856,095	-	-	856,095
<b>Investments:</b>									
Income from investments	2	11	-	-	11	2,958	-	-	2,958
<b>Other income:</b>									
Coronavirus Job Retention Scheme Grant		-	-	-	-	4,672	-	-	4,672
London Borough of Sutton COVID-19 grant		-	6,779	-	6,779	-	44,368	-	44,368
<b>Total income</b>		880,312	6,779	-	887,091	863,775	44,368	-	908,143
<b>Expenditure on:</b>									
Charitable activities	3	949,649	6,779	-	956,428	909,666	44,368	-	954,034
<b>Total expenditure</b>		949,649	6,779	-	956,428	909,666	44,368	-	954,034
Net (loss)/gain on investments	7	( 3,917)	-	(16,783)	(20,700)	481	-	7,455	7,936
<b>Net income/(expenditure)</b>	4	(73,254)	-	(16,783)	(90,037)	(45,410)	-	7,455	(37,955)
<b>Transfers between funds</b>		-	-	-	-	303	-	(303)	-
<b>Net movement in funds</b>		(73,254)	-	(16,783)	(90,037)	(45,107)	-	7,152	(37,955)
<b>Reconciliation of funds</b>									
<b>Funds as at 1 January</b>		2,064,562	-	164,216	2,228,778	2,109,669	-	157,064	2,266,733
<b>Funds as at 31 December</b>	10,11,12	1,991,308	-	147,433	2,138,741	2,064,562	-	164,216	2,228,778



**SUTTON AND CHEAM ELDERLY PEOPLE'S HOUSING ASSOCIATION**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

	Note	2022		2021	
		£	£	£	£
<b><u>Fixed assets</u></b>					
Tangible assets	6	1,932,679		1,946,675	
Investments	7	181,840		202,540	
			2,114,519		2,149,215
<b><u>Current assets</u></b>					
Debtors	8	10,041		33,977	
Cash at bank and in hand		66,784		93,139	
		76,825		127,116	
<b><u>Creditors: Amounts falling due within one year</u></b>					
	9	(52,603)		(47,553)	
		(52,603)		(47,553)	
<b><u>Net current assets</u></b>			24,222		79,563
<b><u>Total assets less current liabilities</u></b>			2,138,741		2,228,778
<b>Represented by:</b>					
General Funds	10	1,991,308		2,064,562	
Designated Funds	11	147,433		164,216	
Restricted Funds	12	-		-	
		2,138,741		2,228,778	

These financial statements were approved and adopted by the management committee, as trustees of the Association at its meeting on 8 June 2023.

R M Duckworth – Chairman

S Trzebinski - Treasurer

Miss J Hunt – Secretary



## Sutton and Cheam Elderly People's Housing Association

### SUTTON AND CHEAM ELDERLY PEOPLE'S HOUSING ASSOCIATION STATEMENT OF CASH FLOWS AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
<b>Cash provided by operating activities</b>	(i)	(19,344)	14,858
<b>Cash flows from investing activities</b>			
Interest received		11	17
Dividends received		-	2,941
Purchase of tangible fixed assets		(7,022)	(102,678)
Purchase of investments		-	(200,000)
Proceeds on disposal of investments		-	162,157
<b>Cash (used in) investing activities</b>		<u>(7,011)</u>	<u>(137,563)</u>
<b>Increase/(Decrease) in cash and cash equivalents in the year</b>		(26,355)	(122,705)
<b>Cash and cash equivalents as at 1 January</b>		<u>93,139</u>	<u>215,844</u>
<b>Cash and cash equivalents as at 31 December</b>		<u>66,784</u>	<u>93,139</u>

#### (i) Reconciliation of net movement in funds to cash used in operating activities

<b>Net movement in funds</b>	(90,037)	(37,955)
Add back depreciation charge	21,018	22,499
Deduct interest income shown in investing activities	(11)	(17)
Deduct dividend income shown in investing activities	-	(2,941)
Loss/(gain) on disposal of tangible fixed assets	-	45,000
Loss/(gain) on investments	20,700	(7,936)
Decrease in debtors	23,936	1,791
(Decrease)/increase in creditors	5,050	(5,583)
<b>Cash provided by operating activities</b>	<u>(19,344)</u>	<u>14,858</u>



**SUTTON AND CHEAM ELDERLY PEOPLE'S HOUSING ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**1. ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**Basis of accounting**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £. The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102).

Sutton and Cheam Elderly People's Housing Association meets the definition of a public benefit entity under FRS 102.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. However the Trustees acknowledge that the long term effects of Covid on the care sector remain uncertain. They have considered an extended term of reluctance by potential clients to enter care homes due to a perceived increased risk.

A worst case scenario of continued low occupancy has been considered across the next twelve months and the Trustees are confident that although they may need to drawdown an element of the investment funds to cover cash outflow there would still be sufficient in reserve to finance another year of operating at this level.

**Tangible fixed assets**

Tangible fixed assets are included at historic cost except for freehold property that is shown at valuation. The charity has utilised the transitional option given by section 35.10(d) of FRS 102 to use the last valuation carried out on 31 May 2013 as the deemed cost going forward. Therefore no further revaluation has been performed.

**Depreciation**

No depreciation is provided on freehold land. Depreciation is provided on the freehold properties in accordance with FRS 102. Component accounting was applied on the revaluation of the land and buildings on cost over the estimated future lives of the relevant components, as follows:

Main fabric	100 years
Roof structure and covering	70 years
Windows and external doors	30 years
Gas boilers and fires	15 years
Kitchens	20 years
Bathrooms and WCs	30 years
Mechanical systems (heating, ventilation, plumbing)	30 years
Electrics	40 years
Lifts	20 years

Depreciation on other fixed assets is provided at a rate of 10% - 33 1/3 % on cost.

**Investments**

Investments are stated at market value. Realised gains and losses arising on the disposal of investments are included in the statement of financial activities. Unrealised gains or losses arising from changes in market value are also recognised in the statement of financial activities.

**Debtors**

Trade debtors and other debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.



### 1. ACCOUNTING POLICIES (continued)

#### **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 opening of the deposit.

#### **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

#### **Financial instruments**

The charity only has financial assets and 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.

#### **Income recognition**

Donations and other incoming resources (including legacies) are included in the Statement of Financial Activities (SOFA) when the charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured. Income relating to future periods is included as deferred income within creditors (see note 9).

#### **Residents' income**

Income from residents is recognised on a receivable basis.

#### **Investment income**

Interest is brought into account gross in the year of receipt.

#### **Government grant income**

For CJRS grant income, the income is recognised in the period to which the underlying furloughed staff costs relate to. For Covid Rapid Testing Fund, the income is recognised in the period to which the related expenditure is incurred.

#### **Expenditure recognition**

All expenditure is accrued as soon as a liability is considered probable, discounted to present value for longer term liabilities and has been classified under headings that aggregate all costs related to the category.

#### **Charitable activities**

This comprises all expenditure directly related to the objects of the charity.

#### **Support costs**

This comprises all expenditure incurred in supporting the work related to the objects of the charity. All costs are allocated rather than apportioned.

#### **Governance costs**

Governance costs are those costs associated with meeting the constitutional and statutory requirements of the charity and include auditors' fees and costs linked to the strategic management of the charity. These have been allocated directly to charitable expenditure.

#### **Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.



**SUTTON AND CHEAM ELDERLY PEOPLE'S HOUSING ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>2. INCOME FROM INVESTMENTS</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Dividends	-	2,941
Interest receivable	11	17
	<u>11</u>	<u>2,958</u>

<b>3. EXPENDITURE</b>	<b>Direct costs</b>	<b>Support Costs</b>	<b>Governance Costs</b>	<b>2022 Total</b>	<b>2021 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Operational costs</b>					
Wages and salaries (note 13)	705,265	32,019	-	737,284	695,254
Recruitment	-	-	-	-	1,747
House expenses	57,337	-	-	57,337	54,216
Water rates and council tax	4,530	-	-	4,530	4,562
Light and heat	24,460	-	-	24,460	24,947
Insurance	8,025	-	-	8,025	6,362
Telephone	3,938	-	-	3,938	3,375
Repairs and renewals	34,292	-	-	34,292	33,180
Miscellaneous items	18,686	1,219	-	19,905	18,143
Audit & Accounts	-	42,039	3,600	45,639	44,749
Depreciation	21,018	-	-	21,018	22,499
Loss/(profit) on disposals	-	-	-	-	45,000
	<u>877,551</u>	<u>75,277</u>	<u>3,600</u>	<u>956,428</u>	<u>954,034</u>

<b>4. NET INCOME/(EXPENDITURE)</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Auditors' remuneration (including VAT):		
-audit	3,600	2,520
-other services	42,039	42,229
Depreciation	<u>21,018</u>	<u>22,498</u>





**SUTTON AND CHEAM ELDERLY PEOPLE'S HOUSING ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**5. TAXATION**

As a registered charity, the Association benefits from rates relief and is generally exempt from Corporation Tax and Capital Gains Tax, but not from VAT.

**6. TANGIBLE FIXED ASSETS**

	<i><b>Plant and Machinery £</b></i>	<i><b>Freehold land and buildings £</b></i>	<i><b>Other fixed assets £</b></i>	<i><b>Total £</b></i>
<b><u>Cost or valuation</u></b>				
At 1 January 2022	102,305	1,961,867	92,744	2,156,916
Additions	1,295	1,200	4,527	7,022
Disposals	-	-	-	-
At 31 December 2022	103,600	1,963,067	97,271	2,163,938
<b><u>Depreciation</u></b>				
At 1 January 2022	95,864	26,432	87,945	210,241
Charge for year	1,203	18,455	1,360	21,018
On disposals	-	-	-	-
At 31 December 2022	97,067	44,887	89,305	231,259
<b><u>Net book value</u></b>				
At 31 December 2022	6,533	1,918,180	7,966	1,932,679
At 31 December 2021	6,441	1,935,435	4,799	1,946,675

All fixed assets are used in the direct furtherance of the charity's objects.

The freehold property was valued by Pinders, chartered surveyors, at its existing use value on 31 May 2013. The charity has utilised the transitional option given by section 35.10(d) of FRS 102 to use this valuation as the deemed cost going forward. Therefore no further revaluation has been performed.



**SUTTON AND CHEAM ELDERLY PEOPLE'S HOUSING ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**7. INVESTMENTS**

	<b>2022 Rathbones Core Investment Fund £</b>	<b>2022 Total £</b>	<b>2021 Total £</b>
Movements during the year were as follows:			
Market value at 1 January	202,540	202,540	156,761
Additions	-	-	200,000
Disposals	-	-	(162,157)
Net realised investment gains/(losses)	-	-	5,396
Net unrealised investment gains/(losses)	(20,700)	(20,700)	2,540
Market value at 31 December	<u>181,840</u>	<u>181,840</u>	<u>202,540</u>
Historical cost at 31 December	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>

**8. DEBTORS**

	<b>2022 £</b>	<b>2021 £</b>
Trade debtors	4,250	28,829
Other debtors	503	428
Prepayments	<u>5,288</u>	<u>4,720</u>
	<u>10,041</u>	<u>33,977</u>

**9. CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022 £</b>	<b>2021 £</b>
Trade creditors	12,365	9,004
Taxation and social security	15,661	16,319
Other creditors	15,122	4,864
Accruals	<u>9,455</u>	<u>17,366</u>
	<u>52,603</u>	<u>47,553</u>



## Sutton and Cheam Elderly People's Housing Association

### SUTTON AND CHEAM ELDERLY PEOPLE'S HOUSING ASSOCIATION NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

<b>10. GENERAL FUNDS</b>	<b>As at 1 Jan 2022 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Unrealised gain/(loss) £</b>	<b>Transfers £</b>	<b>As at 31 Dec 2022 £</b>
General fund	2,064,562	880,312	(949,649)	( 3,917)	-	1,991,308
	<b>As at 1 Jan 2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Unrealised gain/(loss) £</b>	<b>Transfers £</b>	<b>As at 31 Dec 2021 £</b>
General fund	2,109,669	863,775	(909,666)	481	303	2,064,562
<b>11. DESIGNATED FUNDS</b>	<b>As at 1 Jan 2022 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Unrealised gain/(loss) £</b>	<b>Transfers £</b>	<b>As at 31 Dec 2022 £</b>
Endowment fund	164,216	-	-	(16,783)	-	147,433
	<b>As at 1 Jan 2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Unrealised gain/(loss) £</b>	<b>Transfers £</b>	<b>As at 31 Dec 2021 £</b>
Endowment fund	157,064	-	-	7,455	(303)	164,216

#### Endowment fund

The management committee may at its discretion invest any gifts of money, legacies or surplus cash not required for the day to day maintenance of Eversfield House in the endowment fund, the income of which shall be available for any purpose of the Association which the management committee may decide, but the capital of which shall be available for use only if an annual or special general meeting of the Association shall by a two-thirds majority so resolve.



**SUTTON AND CHEAM ELDERLY PEOPLE'S HOUSING ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**12. RESTRICTED FUNDS**

	<i>As at 1 Jan 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Unrealised gains</i>	<i>Transfers</i>	<i>As at 31 Dec 2022</i>
	£	£	£	£	£	£
Restricted fund	-	6,779	( 6,779)	-	-	-

	<i>As at 1 Jan 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Unrealised gains</i>	<i>Transfers</i>	<i>As at 31 Dec 2021</i>
	£	£	£	£	£	£
Restricted fund	-	44,368	(44,368)	-	-	-

**Restricted fund**

The restricted fund relates to Covid-19 grants received during the period.

**13. EMPLOYEE INFORMATION**

	<b>2022</b>	<b>2021</b>
	£	£
Wages and salaries	649,495	630,796
Social security costs	45,077	41,469
Pension costs	10,693	9,925
Agency Staff	32,019	13,064
	<u>737,284</u>	<u>695,254</u>

	<b>2022</b>	<b>2021</b>
	No	No
The average number of persons employed (total head count) during the year was	<u>36</u>	<u>37</u>

Staff salaries fall within the following categories

	<b>No</b>	<b>No</b>
Administration	2	2
Care Assistants	23	24
House keeping	4	4
Catering	5	5
Activities Coordinator	1	1
Maintenance	1	1
	<u>36</u>	<u>37</u>

No employees had emoluments of more than £60,000.



**SUTTON AND CHEAM ELDERLY PEOPLE'S HOUSING ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**13. EMPLOYEE INFORMATION (continued)**

**Trustees' and key management personnel remuneration**

The trustees of the Association were paid no remuneration during the year. Key management personnel consisting of the care home manager and the deputy manager received total employee benefits of £91,458 (2021: £86,951).

**Trustees' expenses**

£Nil (2021: £Nil) expenses were reimbursed to trustees during the year.

**Trustee indemnity insurance**

The charity does have indemnity insurance to protect it from losses arising from neglect or defaults of its trustees, employees or agents and to indemnify the trustees or officers against the consequences of any neglect or default on their part.

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<i>Tangible fixed assets</i>	<i>Investments</i>	<i>Current assets</i>	<i>Current liabilities</i>	<i>Total Net assets 2022</i>
	£	£	£	£	£
General fund	1,932,679	34,407	76,825	(52,603)	1,991,308
Endowment fund	-	147,433	-	-	147,433
Restricted fund	-	-	-	-	-
	<u>1,932,679</u>	<u>181,840</u>	<u>76,825</u>	<u>(52,603)</u>	<u>2,138,741</u>
	<i>Tangible fixed assets</i>	<i>Investments</i>	<i>Current assets</i>	<i>Current liabilities</i>	<i>Total Net assets 2021</i>
	£	£	£	£	£
General fund	1,946,675	38,324	127,116	(47,553)	2,064,562
Endowment fund	-	164,216	-	-	164,216
Restricted fund	-	-	-	-	-
	<u>1,946,675</u>	<u>202,540</u>	<u>127,116</u>	<u>(47,553)</u>	<u>2,228,778</u>

**15. CONNECTED PARTY TRANSACTIONS**

There were no transactions with any related parties in the year (2021: £nil).

**16. CAPITAL COMMITMENTS**

Capital expenditure contracted for at 31 December 2022 was £nil (2021: £nil).



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## **Sutton & Cheam Elderly People's Housing Association (EVERSFIELD HOUSE) CONSTITUTION AND MANAGEMENT**

### **NAME**

1. The name of the Association shall be the "Sutton & Cheam Elderly People's Housing Association". ("Eversfield House").

### **OBJECT**

2. The object of the Association shall be the relief of elderly persons in particular by providing dwelling accommodation for persons of that class whose means, in the opinion of the Management Committee, are so limited as to prevent them from providing or maintaining suitable homes for themselves.

### **MEMBERSHIP**

3. The Association shall consist of such persons as shall from time to time have been elected to membership thereof by the Management Committee and shall for the time being remain members thereof.

### **SUBSCRIPTIONS**

4. (1) Every member of the Association shall pay an annual subscription to the funds of the Association of not less than 25 pence the first payment whereof shall be due and payable on election and every subsequent payment thereof shall be due and payable on the first day of January in every year.  
  
(2) Every member who shall in any year fail to pay his annual subscription for sixty days after the same shall have become due shall *ipso facto* cease to be a member, and any member may at any time resign by notice in writing given to the Management Committee.  
  
(3) No subscription or part of any subscription shall be repayable on the death or resignation of any member or the determination of his membership by any other means.

### **GENERAL MEETING**

5. A General Meeting of members shall be held annually not later than 30th June to receive the Annual Report and Accounts of the Association for the financial year ending on the previous 31st December and to elect the Management Committee and Officers.

### **MANAGEMENT**

6. The Management Committee shall consist of not more than twenty or less than ten elected members, together with the Chairman, Hon. Secretary and Hon.



Treasurer, and shall meet at least once in every year, five members to form a quorum and the Chairman having power to give a casting vote.

### **OFFICERS**

7. The Officers of the Association shall be the President (The Worshipful the Mayor of the London Borough of Sutton), and Vice-Presidents, Chairman, Honorary Secretary and Honorary Treasurer who shall retire annually and be eligible for re-election.

### **SPECIAL MEETINGS OF COMMITTEE**

8. The Chairman of the Management Committee may at any time call a special meeting thereof upon giving not less than fourteen days' notice and shall do so upon a written requisition signed by not less than one third of the members of the Management Committee.

### **VACANCY**

9. In the event of a vacancy, either of an officer or member of the Management Committee, occurring during the year, the Management Committee may, if they think fit, fill the same, the person so appointed serving until the next Annual General Meeting of the Association.
10. The Management Committee shall appoint a Finance Sub-Committee and a Home Sub-Committee each consisting of the Chairman, Honorary Secretary, Honorary Treasurer and not less than 4 other members, 3 to form a quorum. The business of the Finance Sub-Committee shall be to control and manage the financial affairs of the Association and that of the Home Sub-Committee to control and manage its internal and domestic affairs. The Management Committee shall have power to fill vacancies on either Sub-Committee. The nomination for any such vacancy shall be proposed and seconded by members of the Management Committee and forwarded to the Hon. Secretary of the Association seven days prior to the next meeting of the Management Committee and the Hon. Secretary shall give notice of the proposed candidates to each member of the Management Committee and the election of the said candidates shall take place at such meeting.

### **FINANCE**

11. All funds of the Association shall be paid into the Bankers of the Association in the name of the Association and all cheques shall be signed by the Hon. Treasurer or by two other members of the Finance Sub-Committee.

### **ANNUAL REPORT**

12. The Management Committee shall prepare an Annual Report of the work and progress of the Association for submission to the Annual General Meeting.



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## TRUSTEES

13. The real property and other endowments of the Association shall be vested in a corporate trustee (hereinafter called " the Custodian Trustee ") as custodian trustee on behalf of the Association. Such Custodian Trustee shall be appointed by a resolution of the Management Committee (who may from time to time by resolution remove the Custodian Trustee for the time being and appoint another in its stead).

(NOTE: *The Conveyance of the Property is dated 25th February 1947.  
The Trust Deed is dated 22nd September 1947.*)

14. The members of the Management Committee from time to time shall be deemed to be and shall be the managing trustees of the Association.
15. Any member of the management committee who possesses specialist skills or knowledge required by the Association for its proper administration may charge and be paid reasonable charges for work of that nature done by him or her, or by his or her firm, when instructed by the other members of the management committee to act on behalf of the Association, provided that:
- (1) at no time shall a majority of the members of the management committee benefit under this provision; and
  - (2) a member of the management committee shall withdraw from any meeting of the management committee at which his or her own instruction or that of his or her firm is being discussed.
16. Subject to the provisions of clause 15 and except with the prior written approval of the Charity Commissioners no member of the management committee may:
- Receive any benefit in money or in kind from the Association; or
  - Have a financial interest in the supply of goods or services to the Association.
17. The Custodian Trustee shall deal with the real and other property held by it as custodian trustee and the proceeds of any sale thereof as directed by the Management Committee and shall be entitled to act on a copy of any resolution of the Management Committee signed by the Chairman of the meeting at which such resolution is passed and shall be free from all responsibility or liability in respect of acts and things done in conformity with such copy resolution.
18. The Management Committee may from time to time direct the Custodian Trustee to realise all or any of the real or other property belonging to the Association and held by the Custodian Trustee and to invest as such Committee may think fit all or any part of the proceeds of sale and any other moneys belonging to the Association not for the time being required for the purposes of the Association and such investments shall not be limited to investments authorised by law for trusts but the Custodian Trustee by direction of the Management Committee may invest such money or any part thereof in such manner and upon such investments or securities including the purchase of freehold land or property or of leasehold land having an unexpired term of at least fifty years at the date of purchase in all respects as the Managing Committee might do if they were absolute beneficial owners and any investments may be varied from time to time at the discretion of the Management Committee. The Management Committee may at its discretion





invest any gifts of money, legacies or surplus cash not required for the day to day maintenance of

Eversfield House in an endowment fund of the Association deposited with the Custodian

Trustee, the income of which shall be available for any purpose of the Association which the Management Committee may decide, but the capital of which shall be available for use only if an annual or special general meeting of the Association shall by a two-thirds majority so resolve.

19. The deeds and the securities and certificates of such investments belonging to the Association shall while there is a Custodian Trustee for the Association be kept in the custody of the Custodian Trustee and shall only be parted with by the Custodian Trustee in pursuance of directions contained in a resolution of the Management Committee.
20. The Custodian Trustee shall be entitled to such remuneration for acting as custodian trustee as may be agreed between such trustee and the Management Committee.

#### **GENERALLY**

21. If a two-thirds majority of the members of the Association present at an Annual Meeting shall at any time hereafter resolve that the Association is no longer required or for want of adequate support or otherwise cannot be effectually kept up or that for any other reason it is desirable to convert the property belonging to it or held in trust for the Association to some other charitable purpose then and in any such case it shall be lawful for the Management Committee by resolution to direct that the said property and the proceeds of sale thereof shall henceforth be held in trust for such other charitable institution or institutions in the London Borough of Sutton whether having objects similar or dissimilar to those of the Association and if more than one in such shares and proportions as the Management Committee shall by such resolution direct.
22. Whenever a resolution of the Management Committee is required for any purpose a copy of such resolution purporting to be signed by the Chairman of the Management committee by which such resolution shall have been passed shall be conclusive evidence thereof in favour of any purchaser mortgagee lessee or other person deriving title to any real property belonging to or held in trust for the Association under any sale mortgage lease or other disposition purporting to be made under the authority of these rules and regulations or under any statutory power in that behalf.

#### **ALTERATION OF CONSTITUTION**

23. The constitution and rules of the Association shall not be altered or amended except by a two-thirds majority at the Annual Meeting.

The Constitution was last amended at the Annual General Meeting held in June 1999.

Additional Note: The Association's property, Eversfield House, was voluntarily registered with Title Absolute at H M Land Registry (Title Number SGL682416) on 17 January 2007.



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**THE  
SUTTON AND CHEAM ELDERLY PEOPLE'S  
HOUSING ASSOCIATION**

**EVERSFIELD HOUSE**

NOTICE is hereby given that the 69<sup>th</sup> ANNUAL GENERAL MEETING of the ASSOCIATION will be held at Eversfield House, 45 Mulgrave Road, Sutton, Surrey on **Thursday 29<sup>th</sup> June 2023 at 07.30 p.m.** (or electronically if appropriate) for the following purposes:

1. To receive and adopt the Annual Report and Accounts for the year ended 31<sup>st</sup> December 2022.
2. To elect the following for the ensuing year -
  - (a) The Chairman, Hon. Treasurer and Hon. Executive Secretary.
  - (b) The Members of the Management Committee.
  - (c) The Honorary Solicitor.
3. To appoint Jacob Cavenagh & Skeet as Auditors for the year ended 31 December 2023.
4. To appoint as Vice-Presidents any Management Committee nominees.
5. To transact any other business.

*By Order of the Management Committee.*

Joan Hunt  
Hon. Executive Secretary

**THE SUTTON AND CHEAM  
ELDERLY PEOPLE'S HOUSING  
ASSOCIATION**



**ANNUAL REPORT**  
**For the year ended**  
**31<sup>st</sup>. DECEMBER 2022**

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**Visit our new website at;**

**[www.eversfieldhousesutton.uk](http://www.eversfieldhousesutton.uk)**

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