WEST SOMERSET HOME (BLENHEIM LODGE) LIMITED

England & Wales · Charity number 276926

Details

Other names	BLENHEIM LODGE
Status	Registered
Legal form	Charitable company
Company number	01375789
Registered	1978-11-30
Register	View on the Charity Commission register

Contact

Address	Blenheim Lodge Residential Home North Road Minehead TA24 5QW
Phone	01643703588
Email	office@blenheimlodgeminehead.co.uk
Website	www.blenheimlodgeminehead.co.uk

Activities

Objects: THE ESTABLISHMENT, OPERATION, MAINTENANCE AND SUPPORT OF INSTITUTIONS OR FUNDS FOR THE RELIEF OF POVERTY OR DISTRESS SO FAR AS SUCH ESTABLISHMENT, OPERATION, MAINTENANCE AND SUPPORT SHALL BE CHARITABLE UNDER ENGLISH LAW. (FOR FURTHER DETAILS SEE CLAUSE 3).

Activities: The establishment, operation, maintenance and support of care homes for the elderly or infirm.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Elderly/old People, People With Disabilities

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Geography

- **Area of benefit:** WEST SOMERSET
- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£1,553,317	£1,407,276	£788,150	55
2024-06-30	£1,354,282	£1,322,463	£642,647	49
2023-06-30	£1,069,871	£1,112,526	£585,322	46
2022-06-30	£899,462	£1,059,549	£630,997	42
2021-06-30	£723,693	£890,593	£789,360	42

Trustees

Name	Role	Appointed
Diana Ricketts- Tanner		2023-10-04
Dr Michael Alastair Currie		2015-03-24
Linda Vaughan		2021-06-22
Martin Stabb		2021-03-18
Michael James Ross Wear		2024-10-28

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WEST SOMERSET HOME (BLENHEIM LODGE) LIMITED

England & Wales - Charity number 276926

Accounts

Company registration number: 01375789
Charity registration number: 276926

West Somerset Home (Blenheim Lodge) Limited

(A company limited by guarantee)

Annual Report and Financial Statements

For the Year Ended 30 June 2025

West Somerset Home (Blenheim Lodge) Limited

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West Somerset Home (Blenheim Lodge) Limited

Reference and Administrative Details

Governors	M Currie D Ricketts-Tanner M Stabb L M Vaughan M Wear (appointed 28 October 2024)
Secretary	J Bridal
Senior Management Team	M Moore, Manager
Principal Office	Blenheim Lodge North Road Minehead Somerset TA24 5QW
Registered Office	Blenheim Lodge North Road Minehead Somerset TA24 5QW The charitable company is incorporated in England.
Company Registration Number	01375789
Charity Registration Number	276926
Solicitors	Thorne Segar 3 Bancks Street Minehead Somerset TA24 5DE
Bankers	National Westminster Bank Plc Minehead Branch 9 The Parade Minehead Somerset TA24 5NL
Auditor	A C Mole LLP Chartered Accountants and Statutory Auditors Stafford House Blackbrook Park Avenue Taunton Somerset TA1 2PX

West Somerset Home (Blenheim Lodge) Limited

Governors' Report

The Governors, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 June 2025.

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as Governors.

Objectives and activities

Objects and aims

The main object of the charity is the establishment, operation, maintenance and support of a care home for older people. The charity may also support any similar objects and aims of a charitable nature. Blenheim Lodge was acquired as a care home for the elderly in Minehead in 1978. The Home has always aimed to provide the West Somerset area with care and accommodation of the highest standard at an affordable level.

The charity aims to deliver care to our residents aligned with our core value "that every resident has the right to a high quality service, promoting independence and individuality in an environment of respect, non-discrimination, confidentiality, equality, diversity and safety".

As a "registered care home" we are registered with the Care Quality Commission and governed by the Health and Social Care Act 2008 and its associated Regulations.

The conditions of our registration are that we provide care and accommodation for up to 29 people.

We are registered to provide personal (residential) care and are not allowed to deliver nursing care (this means care that can only be delivered under the supervision of a trained nurse.)

Objectives, strategies and activities

The objectives of the charity at Blenheim Lodge are to:

- provide a dedicated staff team to include a Manager and Senior Care Team who are well trained, supervised and motivated to deliver person centred care to our residents
- provide accommodation that is safe, secure and properly maintained
- encourage residents and their representatives to participate in planning their care delivery in order to encourage as full a life as possible
- ensure privacy, dignity, choice, independence, diversity and human rights are central to Blenheim Lodge core values
- use our quality assurance programme to encourage feedback on all aspects of our services
- alleviate the growing problem of loneliness and disconnection experienced by the elderly through communal living and a variety of activities organised by our staff and volunteers
- provide respite care for elderly people who live at home with their relatives or who are recuperating from a stay in hospital before returning to their own home

We measure our success in achieving our aims and objectives by various means including resident and relative questionnaires, encouraging resident and relative feedback and online reviews.

Our primary activity is to ensure the health and welfare of our residents through excellent care, promotion of mobility and independence, comfortable living and respect and dignity at a fair and reasonable cost.

West Somerset Home (Blenheim Lodge) Limited

Governors' Report

Philosophy of care

Blenheim Lodge Care Home aims to provide people living in the home with a secure, relaxed, non-institutionalised and homely environment in which their well-being and comfort are of prime importance.

Staff will strive to preserve and maintain the dignity, individuality and privacy of people living in the home within a warm and caring atmosphere. They will be sensitive and responsive to peoples' changing needs for medical/therapeutic, cultural, psychological, spiritual and emotional support.

In line with accepted best practice people living in the home are encouraged and supported to participate in the development of individual care plans. The support of family and friends may be appropriate and is greatly valued. Blenheim Lodge will actively promote and maintain people's ability and potential for self-care and individual independent living.

We recognise that our staff are the essential resource that enables us to accomplish our aims. Through training, supervision and example we develop a culture amongst the whole workforce that reflects our commitment to continuing care. We demand and expect staff to take a pride in the quality of care provided.

Staff are appropriately trained and qualified to deliver good standards of care based on current best practice and regulatory requirements. Training updates and regular supervisions and appraisals ensure new and existing staff maintain standards and develop new skills and knowledge.

Blenheim Lodge takes responsibility for the promotion of a care environment where staff are motivated to treat everyone within the home whether person living there, team member, visitor or professional colleague with kindness and respect.

People's care will be based on the best evidence available to meet each person's needs. Care will be evidence based, encompassing knowledge and skills obtained from a range of different resources. These may include journals, training days and bulletins from health and social care organisations.

Blenheim Lodge staff work effectively with professional health and social care professional partners to deliver comprehensive care and support to people. Staff recognise the importance of accepting the limitations of their roles and knowledge and the vital role of their professional partners in delivering an effective package of care to people.

Our clients, their families and friends need opportunities for emotional and spiritual expression. To help fulfil this we encourage, but do not enforce social engagement and interaction. Since the onset of the Coronavirus pandemic opportunities and practices have had to be thoughtfully modified. We have had to find ways to minimise loneliness, alienation and disconnection of people within the home. Interaction with staff has become even more important as external contacts have been reduced.

Our care process emphasises the importance of staff communication and empathy with people on admission to the home. Staff introduce themselves to new people and take time to assess their needs. They will be able to discuss how they wish their stay at Blenheim Lodge to progress. When possible and clinically safe, they will be invited to join the numerous activities available. They will also be encouraged to contribute new ideas and suggestions.

Blenheim Lodge recognises the importance of working closely with residents' families to develop a mutually supportive network to benefit our residents' lives.

West Somerset Home (Blenheim Lodge) Limited

Governors' Report

Achievements and Performance

Throughout the financial year concluding June 2025 the priority of managers and staff remained to keep people safe whilst operating the home in a way that maintained financial viability.

People living in the home and staff were offered additional relevant vaccinations by the community health teams, and legislation was in place to ensure all staff members had access to vaccinations.

Staff were trained, updated and supervised in the practice of all measures put in place to maintain people's safety, and relaxed mixing of people within the home was safely maintained.

Isolated cases of the Covid virus amongst the staff and residents were managed and contained. The performance of the home continues to remain a source of pride.

The vacancy levels in the home remained stable throughout this period. Blenheim Lodge has historically needed 25 people living in the home to break even. However, in the new financial climate and following increases in National Insurance and Living Wage, and in endeavouring to maintain reasonable charges to residents, this is now 26. The number of people living in the home varied between 21 and 28 across the twelve month period. The maintenance of the occupancy of the home remained an important priority for the manager. Various possible additional streams of income were considered, whilst acknowledging that the level of Social Service funding limits the number of people we can accommodate who are state funded.

Staffing levels in the home were maintained as a result of energetic and active recruitment. As staff left new staff were recruited. This resulted in some younger staff being employed and also the appointment of experienced senior staff. An electronic system to manage staff recruitment and training was maintained. The management has continued to develop the use of electronic record keeping in respect of care plans and associated documentation.

The maintenance and improvements to the fabric of the home have continued. Bedrooms and corridors have continued to be updated, refurbished and painted. Outside the home, work has continued on the garden, the roof, the fascia and the guttering, and painting of the external walls was commenced.

A thorough review of our fire management policies, procedures and the related risk management was carried out last year. The services of a professional risk assessor were obtained and a detailed survey carried out. Recommendations have been attended to on a priority basis. The home was inspected by Avon and Somerset Fire Service in May 2024; it met current requirements and the manager was congratulated by them for her proactive approach. Governors alongside the Manager have commenced the programme of works which will additionally enhance fire safety. Consideration is further being given to the installation of a sprinkler system throughout the home; this will be a major capital project potentially in excess of £100,000.

There was an inspection by Sian Angel, Quality Assurance Officer Somerset Council, in January 2025 which was very favourable and the implementation of her further recommendations is on-going. There were no Care Quality Commission inspections during this period. The home continues to be rated Good on the CQC web-site.

Blenheim Lodge has always been a good home but the standards and approach to care are always changing. The culture and approach to people living in the home was reviewed and a move towards a customer care approach has been maintained. The customer care philosophy is included at induction of new staff and at staff handovers.

The flexible activities programme has continued. This is advertised through re-organised boards and regular bulletins. The monthly newsletter continues to be important to residents and is much improved. The activity co-ordinator has further grown in confidence and the changing programme continues to develop.

Staff are encouraged to work with the co-ordinator and see the importance of social activities and events to peoples' well-being. A monthly key workers' review of activities has continued and this is analysed to gain an insight into those most enjoyed and into the interests people have. This assists forward planning.

Staffing in the home has remained stable. Recruiting new staff continues to be time consuming and the induction of staff has continued as planned with a two-day programme.

The home remains a competitive employer. Pay and rewards are continually reviewed and the cost to the home is balanced against increased room fees.
Training for care staff is a major issue for all care providers. Annual updates for some key subjects mean that the job is never done. A responsive, adaptive annual training programme remains in place and is regularly reviewed.

Appraisals completed for existing care and catering staff enabled some issues staff identified as important to be addressed.

The problems of ensuring staff attend training remains central. There will always be variations in the commitment of staff to complete online training and attend taught sessions. Staff continue to be encouraged to undertake individual qualifications and the general training level of staff in the home continues to improve.

The use of Care Docs, the electronic care planning system, continues to grow and be fully used. The structured induction for new staff has been continued with small bite-size tutorials being used to enable staff to become familiar with the systems.

People living in the home were regularly asked about the quality of care they received. Staff were interviewed and documentation was reviewed as part of the homes' quality assurance measures. Checklists were produced for future reference. The Manager received regular updates and any information available in anticipation of regulatory changes from the CQC.

A review of comments made to Governors during their monitoring visits shows that people were very satisfied with the care and support they received.

Performance of investments:

Our listed investments are no longer managed by Albert Goodman Chartered Financial Planners. Following discussion with them it was felt that the main CCLA holding could be managed by that body in direct communication with the Governors. The small Transact portfolio, which had a value of £12,000, was on advice encashed and deposited in our Business Reserve Account with Nat West.

Gains on CCLA investments during the year were minimal at £198. Despite being a poor year, the long term performance of this investment has been excellent, and we have decided to continue to use this vehicle. The value of the CCLA investments at the end of the year was £365,281 including unrealised gains of £195,210.

The encashment of the Transact portfolio gave rise to a realised loss of £736 in the year.

Funds held in the Scottish Widows interest-bearing account at the end of the year amounted to £285.

Overall, the value of all our investments remained stable over the course of the year.

Costs associated with the management of the Transact portfolio investments amounted to £67 for the year.

Public benefit

Benefit to the local community is deemed to be provision of a high calibre residential home where every staff member can be motivated to provide the best possible care, and operating surpluses are put into the provision of that care.

In addition we provide permanent, secure employment for around 50 people. Blenheim Lodge is a conscientious employer that seeks to contribute to the well-being of staff through fair remuneration and good working conditions.

The Governors 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.

Fundraising

Conscious of the large capital costs involved in developing the home in compliance with building and fire regulations, alongside our wish to continue to improve and develop the facilities to promote greater well-being and engage with the community, we have enlisted the services of a professional Trust and Foundations Fundraiser to assist us for 2-3 hours per week. As a consequence, at the time of writing we have been successful in securing at least three grants amounting to a substantial composite sum, and further requests are going forward. The current designated project is refurbishment of the kitchen and dining room in 2026. Grant funding for this project from The Wolfson Foundation and The Fairfield Charitable Foundation has been recognised as restricted income in the accounts in line with the Charity SORP, however these grants have not yet been received.

Financial review

Total income generated during the year was £1,553,317 compared with £1,354,282 in the previous year. This year occupancy levels approached target during the year.

Expenditure increased by £84,813 from £1,322,463 to £1,407,276 with staff salaries and associated costs increasing by £104,219 from £977,639 to £1,081,858.

After taking into account net realised and unrealised losses of £538 relating to investments, the overall net movement in funds for the year was an increase of £145,503, represented by an increase of £87,338 in unrestricted funds and an increase of £58,165 in restricted funds.

Total funds at the end of the year were £788,150 with £728,650 relating to unrestricted funds and £59,500 relating to restricted funds. Unrestricted funds available for the use of the charity at the end of the year (free reserves) amounted to £392,445. The value of free reserves excludes unrestricted funds that are represented by fixed assets in the form of freehold property, furniture, equipment and soft furnishings, and by fixed asset investments that are not readily available for use by the charity.

Subsequent to our experience during the Covid 19 pandemic we are aware of the importance of maintaining the charity's reserves to protect the charity in the event of possible unforeseen further demands in future years. We wish to build up the reserve funds to cope with any future demands arising.

Knowing the situation at the time of writing in 2025 our objective remains to be able to maintain a consistently viable occupancy level of at least 89%, corresponding to 26 rooms.

Our previous policy was to draw on the charity's reserves to sustain the path back to viability post Covid, however, with our current occupancy levels and fundraising we hope to continue to complete the programme of refurbishment, modernisation and development of the home using income and grant funding. We aim not to draw on reserves if possible. Our intention is to improve the experience of our residents. We consider this is realistic because the charity fully owns its premises, has a good level of investments, and has no owners or directors to remunerate.

Policy on reserves

Our policy on reserve funds held continues to be the ability to cover 3 months' outgoings. Staff costs are now in the region of £90,000 monthly, and the realistic overall requirement for 3 months' outgoings is approximately £350,000. During the year our reserve funds held at the end of each month in bank and cash accounts and investments remained above £410,000, with an average of £440,000, maintaining an acceptable buffer above the level indicated by the reserves policy.

Investment policy and objectives

The Governors are empowered by the Memorandum to invest the monies of the charity not immediately required for its purposes in such investment, securities or property as may be thought fit, subject to such conditions or consents (if any) as may be imposed by law.

The Governors are aware of the volatility of stock markets in connection with their investments, and have chosen to keep funds in a wide-based and modest risk portfolio which includes common investment funds managed by CCLA. The aims and objectives of the portfolio are to provide reasonably steady capital growth in a range of investments that are simple to administer with the advantage of rapid access to sums being realised within two weeks if required.

Plans for future periods

Aims and key objectives for future periods

In order to provide the service and care to people who want to live in our home we must operate as a financially viable business. As a Charity we have had virtually no other means of income other than that generated by room fees and our previously substantial reserves. Traditionally people would have considered residential care as a first choice of care and support in advancing years. Today people are offered the choice to be supported at home for as long as possible. The fees paid for people funded by Social Services are less than the cost of the service provided. When attracting the interest of fully privately funded people we are competing with other homes with substantially more resources than we have. We believe that we do offer a service that suits and benefits people who want to live in a smaller community with a completely personalised service.

However, the environment and hotel service aspects of the home cannot be other than first class, reflecting the standards which can be found in larger establishments.

We continue to be open to accommodating two people on reduced fees from Social Services. Indeed, as part of charitable status we would aim to offer a small number of local authority places at any one time.

We have invested substantial amounts of our surplus reserves both in maintaining the viability of the service and in improving the facilities and appearance of the home. We recognize that in the immediate future our efforts must be focused on maintaining the occupancy at a minimum of 26.

To this end our attention continues to be focused on ensuring that our marketing and publicity strategies are robust and effective. We acknowledge the importance of the use of social media in maintaining a presence in the local and wider care marketplace.

As our financial position improves we will continue to improve the environment for people living in the home, and these improvements will support our care philosophy of maintaining people's independence and dignity.

We have actively focused on our key mission of providing residential care and accommodation to older people, however, we will constantly review opportunities that may arise as a result of local or national initiatives.

We are a home with a history of involvement and service to the local community, and we are developing opportunities to raise our profile in the town and surrounding district.

We acknowledge the importance of retaining our staff members as they are the foundation of the service we provide to people living in the home. We continue to review staff pay and conditions to ensure they are competitive and reflect the local and national marketplace. We continue to offer staff opportunities to access and complete all training required to complete their roles to the best of their abilities. In addition we support staff who wish to gain additional higher level qualifications in order to benefit the home and their own interests.

Blenheim Lodge works as a charity to reinvest operating surpluses in the welfare of residents, whether that means in the fabric of the home, the deployment and training of staff, or aspects of resident experience, provided a responsible buffer can be maintained against the very challenging current times.

Structure, governance and management

Nature of governing document

West Somerset Home (Blenheim Lodge) Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 28 June 1978 and amended to allow for current governance arrangement on 19 April 2004. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of the company, each of whom agrees to contribute 25 pence in the event of the company winding up.

Governors' Report

Recruitment and appointment of Governors

No person other than a member of the company may be appointed a Governor. One third of the Governors retires by rotation every two years and are eligible for re-election. A member of the company or the Board of Governors may propose a person to be elected at any General Meeting to the office of Governor and the Governors may appoint any person to be a Governor to hold office until the next following Annual General Meeting. Members of the company are elected as such by the Board of Governors.

Induction and training of Governors

Prospective new Governors receive a file of information including our Philosophy of Care, Charity Commission publication "The Essential Trustee what you need to know", organisational chart of Governors and staff, staff job descriptions, minutes of meetings for the last 12 months, Blenheim Lodge Essential Information book for residents, Memorandum and Articles of Association, and previous annual accounts before they commit to becoming a Governor. They receive training by accompanying another Governor on two monthly inspections of the Home before taking on this responsibility by themselves. The Manager of the Home is available for any Governor to discuss anything they wish to, generally, at any time.

Third party indemnity insurance policy

The charity maintains a third party indemnity insurance policy for the benefit of the Governors. The policy was in force during the year and remains in force at the time of approval of this report.

Arrangements for setting key management personnel remuneration

Remuneration of the charity's key management personnel is considered and set annually at a Governors' meeting and will reflect pay increases to all staff.

Organisational structure

The Manager has the overall responsibility for the administration and running of the Home and is registered with the Care Quality Commission to this effect. The registration brings with it a range of legal responsibilities.

On a day to day basis the manager is assisted by the Care Supervisor who focuses on care standards and the training of staff. Team leaders play a major role in supervising care in depth, liaising with people and families in the home and observing at first hand the performance of staff.

Other senior staff are responsible for business administration and catering services.

The activities and performance of the home are overseen by the Governors who meet as necessary but at least bi monthly. Governors visit the home each week and complete reports of their visits.

Major risks and management of those risks

It is confirmed that the major risks to which the charity is exposed, as identified by the Governors, have been reviewed and that systems have been established to mitigate those risks. The major risks identified are:

- the clinical risk of infection for our residents and staff;
- the financial risk associated with the management of reserves;
- the operational risk associated with a reduction in occupancy rates.

The Governors accept that the management and control of the charity rests with the Board of Governors and, as such, Governors' involvement in the key aspects of the risk management process is essential, particularly in setting the parameters of the process and in the review and consideration of the results.

We continually assess the protective measures needed to safeguard, as far as possible, our residents and staff from infections, and a careful assessment of current and expected future demands on the charity's reserves resulting from possible lower occupancy rates. We are continuing to work on attracting new residents by improvement of our premises and advertising.

Governors' Report

Disclosure of information to auditor

Each Governor has taken steps that they ought to have taken as a Governor in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information. The Governors confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Reappointment of auditor

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of A C Mole LLP as auditors of the charitable company is to be proposed at the forthcoming Annual General Meeting.

Governors' responsibilities in relation to the financial statements

The Governors (who are also the directors of West Somerset Home (Blenheim Lodge) Limited for the purposes of company law) are responsible for preparing the Governors' report and the 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).

Company law requires the Governors to prepare financial statements for each financial year. Under company law the Governors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Governors are required to:

- select suitable accounting policies and 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 Governors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Governors are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Governors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Governors of the charitable company on 18/02/2026 and signed on their behalf by:

M Currie
Governor

West Somerset Home (Blenheim Lodge) Limited

Independent Auditor's Report to the Trustees of West Somerset Home (Blenheim Lodge) Limited

Opinion
We have audited the financial statements of West Somerset Home (Blenheim Lodge) Limited (the 'charitable company') for the year ended 30 June 2025, which comprise the Statement of Financial Activities, the Balance Sheet, the 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 charitable company's affairs as at 30 June 2025 and of its income and expenditure for the period 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 charitable company 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material 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.

Independent Auditor's Report to the Trustees of West Somerset Home (Blenheim Lodge) Limited

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Governors' Report (which is also the Directors' report).

We have nothing to report in respect of the following matters in relation to the Charities (Accounts and Reports) Regulations 2008 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 (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly, we have been appointed under section 144 of the Charities Act 2011, and report in accordance with the Acts 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:

Independent Auditor's Report to the Trustees of West Somerset Home (Blenheim Lodge) Limited

Identifying and assessing potential risks of material misstatement due to irregularities
We considered the following when identifying and assessing risks of material misstatement due to irregularities, including fraud and non-compliance with laws and regulations:

- the legal and regulatory framework in which the charitable company operates
- the sector in which the charitable company operates
- the control environment and controls established to mitigate such risks
- the results of our enquiries of management about their identification and assessment of risks of irregularities
- discussions with the audit engagement team about where fraud might occur
- the incentives for fraud.

Laws and regulations which are considered to be significant to the charitable company include those relating to the requirements of financial reporting framework FRS 102, the Companies Act 2006, the Charities Act 2011, UK tax legislation, employment law and health and safety. In addition, we consider other laws and regulation which may not directly impact the financial statements but may impact on the operation of the charitable company, such as the Care Quality Commission regulations.

As a result of these procedures we concluded, in accordance with International Auditing Standards, that a risk in relation to the potential for management override of controls existed.

Audit responses to risks identified
We undertook audit procedures to respond to the risks identified and designed our audit testing to respond to these risks. The additional procedures we undertook included the following:

- the incentives for fraud.
- gaining an understanding of the charitable company's procedures for ensuring compliance with laws and regulations
- testing the appropriateness of journal entries and other adjustments
- considering whether accounting estimates were indicative of potential bias
- considering whether any transactions arose outside the normal course of business
- making enquiries of management
- corroborating our enquiries through review of Board Minutes and correspondence.

We also communicated relevant laws and regulations and potential fraud risks to all engagement team members and remained alert to any indicators of fraud or non-compliance with laws and regulations throughout the audit.

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. This description forms part of our auditor's report.

A C Mole LLP 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.

West Somerset Home (Blenheim Lodge) Limited

Independent Auditor's Report to the Trustees of West Somerset Home (Blenheim Lodge) Limited

Use of our report

This report is made solely to the charitable company'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 charitable company'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 charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

ACMole LLP

A C Mole LLP (Statutory Auditor)
Chartered Accountants and Statutory Auditors
Stafford House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 18/2/26

West Somerset Home (Blenheim Lodge) Limited

Statement of Financial Activities for the Year Ended 30 June 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

Year ended 30 June 2025

	Note	Unrestricted £	Restricted £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	3,015	59,500	62,515
Charitable activities	4	1,484,204	-	1,484,204
Other trading activities	5	-	-	-
Investment income	6	5,468	-	5,468
Other income	7	1,130	-	1,130
Total Income		1,493,817	59,500	1,553,317
Expenditure on:				
Raising funds		(2,762)	-	(2,762)
Charitable activities	8	(1,403,179)	(1,335)	(1,404,514)
Total Expenditure		(1,405,941)	(1,335)	(1,407,276)
Net income before other recognised gains and losses		87,876	58,165	146,041
Other recognised gains and losses				
Gains/losses on investment assets		(538)	-	(538)
Net movement in funds		87,338	58,165	145,503
Reconciliation of funds				
Total funds brought forward		641,312	1,335	642,647
Total funds carried forward	22	728,650	59,500	788,150

Comparative figures for the prior period are shown on the next page.

West Somerset Home (Blenheim Lodge) Limited

Statement of Financial Activities for the Year Ended 30 June 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

Year ended 30 June 2024 (comparative figures for the prior period)

	Note	Unrestricted £	Restricted £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	50	-	50
Charitable activities	4	1,346,710	-	1,346,710
Other trading activities	5	-	-	-
Investment income	6	5,528	-	5,528
Other income	7	1,994	-	1,994
Total Income		1,354,282	-	1,354,282
Expenditure on:				
Raising funds		(118)	-	(118)
Charitable activities	8	(1,318,020)	(4,325)	(1,322,345)
Total Expenditure		(1,318,138)	(4,325)	(1,322,463)
Net income/(expenditure) before other recognised gains and losses		36,144	(4,325)	31,819
Other recognised gains and losses				
Gains/losses on investment assets		25,506	-	25,506
Net movement in funds		61,650	(4,325)	57,325
Reconciliation of funds				
Total funds brought forward		579,662	5,660	585,322
Total funds carried forward	22	641,312	1,335	642,647

All of the charitable company's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 22.

West Somerset Home (Blenheim Lodge) Limited

(Registration number: 01375789)
Balance Sheet as at 30 June 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	15	336,205	310,117
Investments	16	365,566	373,993
		701,771	684,110
Current assets			
Stocks	17	5,000	5,000
Debtors	18	102,862	45,901
Cash at bank and in hand	19	145,481	52,899
		253,343	103,800
Creditors: Amounts falling due within one year	20	(166,964)	(145,263)
Net current assets/(liabilities)		86,379	(41,463)
Net assets		788,150	642,647
Funds of the charitable company:			
Restricted income funds			
Restricted funds	22	59,500	1,335
Unrestricted income funds			
Unrestricted funds		728,650	641,312
Total funds	22	788,150	642,647

The financial statements on pages 14 to 27 were approved by the Governors, and authorised for issue on 18/12/2026 and signed on their behalf by:

M Currie
Governor

The notes on pages 18 to 27 form an integral part of these financial statements.

West Somerset Home (Blenheim Lodge) Limited

Statement of Cash Flows for the Year Ended 30 June 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net income for the reporting period (as per the statement of financial activities)		145,503	57,325
Adjustments to cash flows from non-cash items			
Depreciation		25,832	23,567
Investment income	6	(5,468)	(5,528)
Unrealised gains/losses on investment assets		(198)	(25,506)
		165,669	49,858
Working capital adjustments			
(Increase) in stocks	17	-	-
(Increase) in debtors	18	(56,961)	(27,852)
Increase in creditors	20	20,830	6,792
Net cash flows from operating activities		129,538	28,798
Cash flows from investing activities			
Interest receivable and similar income	6	1,351	1,704
Other income from fixed asset investments	6	4,117	3,824
Purchase of tangible fixed assets	15	(51,920)	(25,232)
Purchase of investments	16	(4,117)	(3,823)
Sale of investments	16	12,742	-
Net cash flows from investing activities		(37,827)	(23,527)
Cash flows from financing activities			
Proceeds from loans and borrowings	20	871	1,915
Net increase in cash and cash equivalents		92,582	7,186
Cash and cash equivalents at 1 July		52,899	45,713
Cash and cash equivalents at 30 June		145,481	52,899

Cash and cash equivalents at the end of the year comprise cash at bank and in hand £145,481 (2024 - £52,899).

All of the cash flows are derived from continuing operations during the above two periods.

1 Charitable company status

The charitable company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding 25 pence towards the assets of the charitable company in the event of liquidation.

The address of its registered office is:
Blenheim Lodge
North Road
Minehead
Somerset
TA24 5QW

The charity is incorporated in England.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
West Somerset Home (Blenheim Lodge) Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Public benefit entity
The charity is a public benefit entity.

Going concern
The Governors consider that there are no material uncertainties about the charitable company's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charitable company.

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

Residential care income
Residential care income comprises fees payable by permanent residents and short-term respite residents at Blenheim Lodge, together with other incidental income associated with the operation of the residential care home. Income is recognised in the period in which it is receivable and to the extent that the relevant goods and services have been provided.

Donations
Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Where appropriate donations are included in a restricted fund and are used for the purpose that the donation was made

Grant income
Grants are recognised when there is evidence of entitlement to the grant, receipt is probable and its amount can be measured reliably. Where performance conditions are attached to the grant and are yet to be met, the income is accounted for as a liability and included on the balance sheet as deferred income.

Investment income
Interest on cash deposits is recognised when received. Dividends are recognised when the dividend has been declared and received.

Expenditure
Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

All expenditure is inclusive of VAT.

Raising funds
These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities
Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent audit, strategic management and Governors's meetings and reimbursed expenses.

Operating leases
Lease payments under operating leases (excluding costs for services such as insurance and maintenance) are recognised as an expense over the lease term on a straight-line basis.

Taxation
The charitable company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charitable company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £250 or more are initially recorded at cost.

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 on a straight line basis as follows:

Asset class and rate	Depreciation method
Freehold buildings	2% on relevant cost
Furniture equipment and apparatus	12.5% on cost
Soft furnishings linens and utensils	12.5% on cost

Fixed asset investments

Fixed asset investments are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Cost is determined on the first-in, first-out basis.

Trade debtors

Trade debtors are amounts due from residents at Blenheim Lodge for accommodation and care services provided in the ordinary course of the charity's operations.

Trade debtors are recognised at the transaction value. A provision for the impairment of trade debtors is established when there is evidence that the charity will not be able to collect all amounts due according to the original terms of the transaction.

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

Trade creditors are recognised where the charity has a present obligation resulting from a past event that will result in the probable transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	3,015	-	3,015
Grants, including capital grants;			
Grants from other charities	-	59,500	59,500
Total for 2025	3,015	59,500	62,515
Total for 2024	50	-	50

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Operation of residential care home	1,484,204	-	1,484,204
Total for 2025	1,484,204	-	1,484,204
Total for 2024	1,346,710	-	1,346,710

5 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Local fundraising	-	-	-
Total for 2025	-	-	-
Total for 2024	-	-	-

6 Investment income

	Unrestricted funds General £	Restricted funds £	Total funds £
Interest receivable and similar income;			
Interest receivable on bank deposits	1,351	-	1,351
Other income from fixed asset investments	4,117	-	4,117
Total for 2025	5,468	-	5,468
Total for 2024	5,528	-	5,528

7 Other income

	Unrestricted funds General £	Restricted funds £	Total funds £
Solar energy incentive income	1,130	-	1,130
Total for 2025	1,130	-	1,130
Total for 2024	1,994	-	1,994

8 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Care salaries and NIC	937,865	-	937,865	853,779
Care agency staff	4,588	-	4,588	2,483
Management and office salaries and NIC	116,102	-	116,102	100,108
Maintenance salaries and NIC	8,440	-	8,440	7,667
Employer pension contributions	14,863	-	14,863	13,602
Provisions	58,194	-	58,194	52,581
Establishment costs	109,032	-	109,032	158,990
Operating costs	117,941	1,335	119,276	101,993
Depreciation	25,832	-	25,832	23,567
Governance costs (note 9)	10,322	-	10,322	7,575
	1,403,179	1,335	1,404,514	1,322,345

9 Analysis of governance and support costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Audit fees			
Audit of the financial statements	8,868	8,868	5,400
Accountancy fees	-	-	840
Companies House fees	34	34	13
Governors' and officers' indemnity insurance	1,370	1,370	1,292
Printing postage and stationery	50	50	30
	10,322	10,322	7,575

10 Net incoming/outgoing resources

Net income for the year is stated after charging:

	2025 £	2024 £
Operating leases - plant and machinery	22,017	20,237
Audit fees	8,868	5,400
Depreciation of fixed assets	25,832	23,567

11 Governors' remuneration and expenses

The Governors are proscribed by the memorandum from obtaining any remuneration or other benefit from the Charity. In compliance with the clause no Governors, nor anyone connected with them, have received any remuneration or expenses from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Staff costs during the year were:		
Wages and salaries	991,873	905,707
Social security costs	70,534	55,847
Pension costs	14,863	13,602
	1,077,270	975,156

The monthly average number of persons (including senior management team) employed by the charitable company during the year was as follows:

	2025	2024
	No	No
Charitable activities: operation of residential care home	55	49

Contributions to the employee pension schemes for the year totalled £14,863 (2024 - £13,602).

No employee received emoluments of more than £60,000 during the year (2024 - none).

The total employee benefits of the key management personnel of the charitable company (the Senior Management Team) were £45,961 (2024 - £44,317).

13 Auditor's remuneration

	2025	2024
	£	£
Audit of the financial statements (see note 9)	8,868	5,400

14 Governors remuneration and expenses

The company is a registered charity and the Governors are of the opinion that the charitable company is not liable to corporation tax on its income, as all income is solely used for its charitable purposes, in accordance with Section 478 CTA 2010.

15 Tangible fixed assets

	Freehold land and buildings £	Furniture equipment & apparatus £	Soft furnishings linens & utensils £	Total £
Cost				
At 1 July 2024	442,320	349,809	8,365	800,494
Additions	40,227	11,693	-	51,920
At 30 June 2025	482,547	361,502	8,365	852,414
Depreciation				
At 1 July 2024	212,920	269,092	8,365	490,377
Charge for the year	7,151	18,681	-	25,832
At 30 June 2025	220,071	287,773	8,365	516,209
Net book value				
At 30 June 2025	262,476	73,729	-	336,205
At 30 June 2024	229,400	80,717	-	310,117

16 Other investments

	Listed investments £	Cash or cash equivalents £	Total £
Valuation			
At 1 July 2024	373,712	281	373,993
Revaluation	198	-	198
Additions	4,113	4	4,117
Disposals	(12,742)	-	(12,742)
At 30 June 2025	365,281	285	365,566
Carrying value			
At 30 June 2025	365,281	285	365,566
At 30 June 2024	373,712	281	373,993

17 Stock

	2025 £	2024 £
Stocks	5,000	5,000

18 Debtors

	2025	2024
	£	£
Trade debtors	30,602	28,063
Grants receivable	54,200	-
Prepayments and accrued income	4,171	3,308
Other debtors	13,889	14,530
	102,862	45,901

19 Cash and cash equivalents

	2025	2024
	£	£
Cash on hand	191	12,760
Cash at bank	145,285	38,742
Short-term deposits	5	1,397
	145,481	52,899

20 Creditors: amounts falling due within one year

	2025	2024
	£	£
Room fees paid in advance	4,729	4,855
Credit card account	5,455	4,584
Trade creditors	2,236	3,102
Other taxation and social security	24,088	19,428
Accruals	110,497	99,918
Other creditors	19,959	13,376
	166,964	145,263

21 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments due under non-cancellable operating leases are as follows:

	2025	2024
	£	£
Within one year	23,507	21,291
Between one and five years	68,109	76,882
After five years	-	5,641
Total future minimum lease payments	91,616	103,814

22 **Funds**

	Balance at 1 July 2024 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 30 June 2025 £
Unrestricted					
General					
Unrestricted income fund	641,312	1,493,817	(1,405,941)	(538)	728,650
Restricted					
Activities Fund	1,335	-	(1,335)	-	-
Refurbishment Project Fund	-	59,500	-	-	59,500
	1,335	59,500	(1,335)	-	59,500
Total funds	642,647	1,553,317	(1,407,276)	(538)	788,150

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 30 June 2024 £
Unrestricted					
General					
Unrestricted income fund	579,662	1,354,282	(1,318,138)	25,506	641,312
Restricted					
Activities Fund	5,660	-	(4,325)	-	1,335
Total funds	585,322	1,354,282	(1,322,463)	25,506	642,647

Unrestricted funds

The funds of the charity include the following unrestricted funds:

Unrestricted Income Fund

This fund represents the reserves of the charity that are not held for specific purposes in restricted funds. The fund includes the "free reserves" of the charity, as well as reserves that are not immediately available for use by the charity, represented by fixed assets in the form of freehold property, furniture, equipment and soft furnishings, and by fixed asset investments that are not readily available for use by the charity.

Restricted funds

The funds of the charity also include restricted funds comprising unexpended balances of grants and donations held on trusts to be applied for specific purposes. Details of the restricted funds are as follows:

Activities Fund

This fund is maintained for the purpose of holding funds donated specifically for funding activities for the residents at Blenheim Lodge.

Refurbishment Project Fund

The purpose of the Refurbishment Project Fund is to provide funding for the refurbishment of the kitchen and dining space at Blenheim Lodge planned for early 2026. Incoming resources for the year include grant funding received from Sir John and Lady Heathcote Amory's Charitable Trust and The Ninesquare Trust, together with grant funding from The Wolfson Foundation and The Fairfield Charitable Trust that had not been received at the end of the year but which has been recognised as income in line with the Charity SORP.

23 Analysis of net assets between funds

At 30 June 2025

	Unrestricted funds General	Restricted funds	Total funds at 30 June 2025
	£	£	£
Tangible fixed assets	336,205	-	336,205
Fixed asset investments	365,566	-	365,566
Current assets	193,843	59,500	253,343
Current liabilities	(166,964)	-	(166,964)
Total net assets	728,650	59,500	788,150

At 30 June 2024

	Unrestricted funds General	Restricted funds	Total funds at 30 June 2024
	£	£	£
Tangible fixed assets	310,117	-	310,117
Fixed asset investments	373,993	-	373,993
Current assets	102,465	1,335	103,800
Current liabilities	(145,263)	-	(145,263)
Total net assets	641,312	1,335	642,647

24 Analysis of net funds

	At 1 July 2024	Cash flows	At 30 June 2025
	£	£	£
Cash at bank and in hand	52,899	92,582	145,481
Net funds	52,899	92,582	145,481

25 Related party transactions

There were no related party transactions in the year.

WEST SOMERSET HOME (BLENHEIM LODGE) LIMITED

England & Wales - Charity number 276926

Accounts

Company registration number: 01375789
Charitable company registration number: 276926

West Somerset Home (Blenheim Lodge) Limited

(A company limited by guarantee)

Annual Report and Financial Statements

For the Year Ended 30 June 2024

West Somerset Home (Blenheim Lodge) Limited

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West Somerset Home (Blenheim Lodge) Limited

Reference and Administrative Details

Governors	M Currie L M Francis (resigned 31 December 2023) S M Laver (resigned 31 December 2023) D Ricketts-Tanner (appointed 4 October 2023) M Stabb L M Vaughan M Wear (appointed 28 October 2024)
Secretary	J Bridal
Senior Management Team	M Moore, Manager
Principal Office	Blenheim Lodge North Road Minehead Somerset TA24 5QW
Registered Office	Blenheim Lodge North Road Minehead Somerset TA24 5QW The charitable company is incorporated in England.
Company Registration Number	01375789
Charitable company Registration Number	276926
Solicitors	Thorne Segar 3 Bancks Street Minehead Somerset TA24 5DE
Bankers	National Westminster Bank Plc Minehead Branch 9 The Parade Minehead Somerset TA24 5NL
Auditor	A C Mole LLP Chartered Accountants and Statutory Auditors Stafford House Blackbrook Park Avenue Taunton Somerset TA1 2PX

West Somerset Home (Blenheim Lodge) Limited

Governors' Report

The Governors, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 June 2024.

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as Governors.

Objectives and activities

Objects and aims

The main object of the charity is the establishment, operation, maintenance and support of a care home for older people. The charity may also support any similar objects and aims of a charitable nature. Blenheim Lodge was acquired as a care home for the elderly in Minehead in 1978. The Home has always aimed to provide the West Somerset area with care and accommodation of the highest standard at an affordable level.

The charity aims to deliver care to our residents aligned with our core value "that every resident has the right to a high quality service, promoting independence and individuality in an environment of respect, non-discrimination, confidentiality, equality, diversity and safety".

As a "registered care home" we are registered with the Care Quality Commission and governed by the Health and Social Care Act 2008 and its associated Regulations.

The conditions of our registration are that we provide care and accommodation for up to 30 people.

We are registered to provide personal (residential) care and are not allowed to deliver nursing care (this means care that can only be delivered under the supervision of a trained nurse.)

Objectives, strategies and activities

The objectives of the charity at Blenheim Lodge are to:

- provide a dedicated staff team to include a Manager and Senior Care Team who are well trained, supervised and motivated to deliver person centred care to our residents
- provide accommodation that is safe, secure and properly maintained
- encourage residents and their representatives to participate in planning their care delivery in order to encourage as full a life as possible
- ensure privacy, dignity, choice, independence, diversity and human rights are central to Blenheim Lodge core values
- use our quality assurance programme to encourage feedback on all aspects of our services
- alleviate the growing problem of loneliness and disconnection experienced by the elderly through communal living and a variety of activities organised by our staff and volunteers
- provide respite care for elderly people who live at home with their relatives or who are recuperating from a stay in hospital before returning to their own home

We measure our success in achieving our aims and objectives by various means including resident and relative questionnaires, encouraging resident and relative feedback and online reviews.

Our primary activity is to ensure the health and welfare of our residents through excellent care, promotion of mobility and independence, comfortable living and respect and dignity at a fair and reasonable cost.

West Somerset Home (Blenheim Lodge) Limited

Governors' Report

Philosophy of care

Blenheim Lodge Care Home aims to provide people living in the home with a secure, relaxed, non-institutionalised and homely environment in which their well-being and comfort are of prime importance.

Staff will strive to preserve and maintain the dignity, individuality and privacy of people living in the home within a warm and caring atmosphere. They will be sensitive and responsive to peoples' changing needs for medical/therapeutic, cultural, psychological, spiritual and emotional support.

In line with accepted best practice people living in the home are encouraged and supported to participate in the development of individual care plans. The support of family and friends may be appropriate and is greatly valued. Blenheim Lodge will actively promote and maintain people's ability and potential for self-care and individual independent living.

We recognise that our staff are the essential resource that enables us to accomplish our aims. Through training, supervision and example we develop a culture amongst the whole workforce that reflects our commitment to continuing care. We demand and expect staff to take a pride in the quality of care provided.

Staff are appropriately trained and qualified to deliver good standards of care based on current best practice and regulatory requirements. Training updates and regular supervisions and appraisals ensure new and existing staff maintain standards and develop new skills and knowledge.

Blenheim Lodge takes responsibility for the promotion of a care environment where staff are motivated to treat everyone within the home whether person living there, team member, visitor or professional colleague with kindness and respect.

People's care will be based on the best evidence available to meet each person's needs. Care will be evidence based, encompassing knowledge and skills obtained from a range of different resources. These may include journals, training days and bulletins from health and social care organisations.

Blenheim Lodge staff work effectively with professional health and social care professional partners to deliver comprehensive care and support to people. Staff recognise the importance of accepting the limitations of their roles and knowledge and the vital role of their professional partners in delivering an effective package of care to people.

Our clients, their families and friends need opportunities for emotional and spiritual expression. To help fulfil this we encourage, but do not enforce social engagement and interaction. Since the onset of the Coronavirus pandemic opportunities and practices have had to be thoughtfully modified. We have had to find ways to minimise loneliness, alienation and disconnection of people within the home. Interaction with staff has become even more important as external contacts have been reduced.

Our care process emphasises the importance of staff communication and empathy with people on admission to the home. Staff introduce themselves to new people and take time to assess their needs. They will be able to discuss how they wish their stay at Blenheim Lodge to progress. When possible and clinically safe, they will be invited to join the numerous activities available. They will also be encouraged to contribute new ideas and suggestions.

Blenheim Lodge recognises the importance of working closely with residents' families to develop a mutually supportive network to benefit our residents' lives.

West Somerset Home (Blenheim Lodge) Limited

Governors' Report

Achievements and Performance

Throughout the financial year concluding June 2024 the priority of managers and staff remained to keep people safe whilst operating the home in a way that maintained financial viability.

People living in the home and staff were offered additional relevant vaccinations by the community health teams, and legislation was in place to ensure all staff members had access to vaccination.

Staff were trained, updated and supervised in the practice of all measures put in place to maintain people's safety, and relaxed mixing of people within the home was safely maintained.

Isolated cases of the Covid virus amongst the staff and residents were managed and contained. The performance of the home continues to remain a source of pride.

The vacancy levels in the home remained stable throughout this period. Blenheim Lodge has historically needed 25 people living in the home to break even. The average number of people living in the home varied between 26 and 28 across the twelve month period. The maintenance of the occupancy of the home remained an important priority for the manager. Various possible additional streams of income were considered, whilst acknowledging that the level of Social Service funding limits the number of people we can accommodate who are state funded.

Staffing levels in the home were maintained as a result of energetic and active recruitment. As staff left new staff were recruited. This resulted in some younger staff being employed and also the appointment of experienced senior staff. An electronic system to manage staff recruitment and training was maintained. The management has continued to develop the use of electronic record keeping in respect of care plans and associated documentation.

The maintenance and improvements to the fabric of the home have continued. Bedrooms and corridors have continued to be updated, refurbished and painted. Outside the home, work has continued on the garden, the roof, the facia and the guttering, and painting of the external walls was commenced.

A thorough review of our fire management policies, procedures and the related risk management was carried out during the year. The services of a professional risk assessor were obtained and a detailed survey carried out. Recommendations have been attended to on a priority basis. The home was inspected by Avon and Somerset Fire Service in May 2024; it met current requirements and the manager was congratulated by them for her proactive approach. There are further works which Governors wish to undertake which will additionally enhance fire safety within the home.

There were no Care Quality Commission inspections during this period. A system of recording key events in the home was implemented by the regulator and the home continues to be rated Good on the CQC web-site.

Blenheim Lodge has always been a good home but the standards and approach to care are always changing. The culture and approach to people living in the home was reviewed and a move towards a customer care approach has been maintained. The customer care philosophy is included at induction of new staff and at staff handovers.

The flexible activities programme has continued. This is advertised through re-organised boards and regular bulletins. The monthly newsletter continues to be important to residents and is much improved. The activity co-ordinator has further grown in confidence and the changing programme continues to develop.

Staff were encouraged to work with the co-ordinator and see the importance of social activities and events to peoples' well-being. A monthly key workers' review of activities has continued and this is analysed to gain an insight into the those most enjoyed and into the interests people have. This assists forward planning.

Staffing in the home has remained stable. Recruiting new staff continues to be time consuming and the induction of staff has continued as planned with a two-day programme.

The home remains a competitive employer. Pay and rewards are continually reviewed and the cost to the home is balanced against increased room fees.

Training for care staff is a major issue for all care providers. Annual updates for some key subjects mean that the job is never done. A responsive, adaptive annual training programme remains in place and is regularly reviewed.

Appraisals completed for existing care and catering staff enabled some issues staff identified as important to be addressed.

The problems of ensuring staff attend training remains central. There will always be variations in the commitment of staff to complete online training and attend taught sessions. Staff continue to be encouraged to undertake individual qualifications and the general training level of staff in the home continued to improve.

The use of Care Docs, the electronic care planning system, has grown and continues to be fully used. The structured induction for new staff has been continued with small bite-size tutorials being used to enable staff to become familiar with the systems.

People living in the home were regularly asked about the quality of care they received. Staff were interviewed and documentation was reviewed as part of the homes' quality assurance measures. Checklists were produced for future reference. The Manager received regular updates and any information that was available relating to the future regulation patterns of CQC.

Throughout the year feedback from people living in the home was sought and where appropriate acted upon. A review of comments made to Governors during their monitoring visits showed that people were very satisfied with the care and support they received.

Performance of investments:

Our listed investments are managed by Albert Goodman Chartered Financial Planners and are held in two parts, CCLA investments and the Transact portfolio.

The Transact portfolio realised modest gains of £1,107 in the year. The value of the investments in the Transact portfolio at the end of the year was £12,482 including unrealised gains of £3,293.

The CCLA investments performed well, with net unrealised gains of £24,399 accruing during the year. The value of the CCLA investments at the end of the year was £361,230 including unrealised gains of £195,012.

Funds held in the Scottish Widows interest-bearing account at the end of the year amounted to £282.

Overall, the value of all our investments remained stable over the course of the year.

Costs associated with the management of the CCLA and Transact portfolio investments amounted to £118 for the year.

Public benefit

Benefit to the local community is deemed to be provision of a high calibre residential home where every staff member can be motivated to provide the best possible care, and operating surpluses are put into the provision of that care.

In addition we provide permanent, secure employment for around 50 people. Blenheim Lodge is a conscientious employer that seeks to contribute to the well-being of staff through fair remuneration and good working conditions.

The Governors 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.

Governors' Report

Financial review

Total income generated during the year was £1,354,282 compared with £1,069,871 in the previous year. This year occupancy levels approached target during the year.

Expenditure increased by £209,937 from £1,112,526 to £1,322,463 with staff salaries and associated costs increasing by £126,201 from £851,438 to £977,639.

After taking into account realised and unrealised gains of £25,506 relating to investments, the overall net movement in funds for the year was an increase of £57,325, represented by an increase of £61,650 in unrestricted funds and a decrease of £4,325 in restricted funds.

Total funds at the end of the year were £642,647 with £641,312 relating to unrestricted funds and £1,335 relating to restricted funds. Unrestricted funds available for the use of the charity at the end of the year (free reserves) amounted to £331,195. The value of free reserves excludes unrestricted funds that are represented by fixed assets in the form of freehold property, furniture, equipment and soft furnishings, and by fixed asset investments that are not readily available for use by the charity.

Subsequent to our experience during the Covid 19 pandemic we are aware of the importance of maintaining the charity's reserves to protect the charity in the event of possible unforeseen further demands in future years; however, we regard the use of the charity's reserves to be inevitable and unavoidable. We wish to build up the reserve funds to cope with any future demands arising but also to ensure that the improvements to the home continue in the year to follow.

Knowing the situation at the time of writing in 2024 our objective remains to be able to maintain a consistently viable occupancy level of at least 86%, corresponding to 25 rooms.

Our policy has been to draw on the charity's reserves to sustain the path back to viability, and we intend to continue to spend some of the reserves on completing the programme of refurbishment and modernisation of the fabric of the home as necessary. We are hoping that improvements going forward can be funded from income. Our intention is to improve the experience of our residents. We consider this is realistic because the charity fully owns its premises, has a good level of investments, and has no owners or directors to remunerate.

Policy on reserves

We still consider that we should have easy and ready (inside two weeks) access to cash/reserves sufficient to cover three months of outgoings in the region of £330,000. Currently, although we hold some cash reserves in our NatWest current and reserve accounts, we have short-term access to the remaining investments in the portfolio managed by Albert Goodman. We aim to ensure that the balance held in the working NatWest accounts remains above £28,000 after paying monthly staff wages of around £80,000. During the year the average balance held in the working NatWest accounts after paying monthly staff wages was £86,900, exceeding the target balance by an acceptable margin.

Investment policy and objectives

The Governors are empowered by the Memorandum to invest the monies of the charity not immediately required for its purposes in such investment, securities or property as may be thought fit, subject to such conditions or consents (if any) as may be imposed by law.

The Governors are aware of the volatility of stock markets in connection with their investments, and have chosen to keep funds under management with Albert Goodman in a wide-based and modest risk portfolio which includes common investment funds managed by CCLA. The aims and objectives of the portfolio are to provide reasonably steady capital growth in a range of investments that are simple to administer with the advantage of rapid access to sums being realised within two weeks if required.

Governors' Report

Plans for future periods

Aims and key objectives for future periods

In order to provide the service and care to people who want to live in our home we must operate as a financially viable business. As a Charity we have virtually no other means of income other than that generated by room fees and our previously substantial reserves. Traditionally people would have considered residential care as a first choice of care and support in advancing years. Today people are offered the choice to be supported at home for as long as possible. The fees paid for people funded by Social Services are less than the cost of the service provided. When attracting the interest of fully privately funded people we are competing with other homes with substantially more resources than we have. We believe that we do offer a service that suits and benefits people who want to live in a smaller community with a completely personalised service.

However, the environment and hotel service aspects of the home cannot be other than first class, reflecting the standards which can be found in larger establishments.

We continue to be open to accommodating two people on reduced fees from Social Services. Indeed, as part of charitable status we would aim to offer a small number of local authority places at any one time.

We have invested substantial amounts of our surplus reserves both in maintaining the viability of the service and in improving the facilities and appearance of the home. We recognize that in the immediate future our efforts must be focused on maintaining the occupancy of the home above 24.

To this end our attention continues to be focused on ensuring that our marketing and publicity strategies are robust and effective. We acknowledge the importance of the use of social media in maintaining a presence in the local and wider care marketplace.

As our financial position improves we will continue to improve the environment for people living in the home, and these improvements will support our care philosophy of maintaining people's independence and dignity.

We have actively focused on our key mission of providing residential care and accommodation to older people, however, we will constantly review opportunities that may arise as a result of local or national initiatives.

We are a home with a history of involvement and service to the local community, and we continue to explore opportunities to raise our profile in the town and surrounding district.

We acknowledge the importance of retaining our staff members as they are the foundation of the service we provide to people living in the home. We continue to review staff pay and conditions to ensure they are competitive and reflect the local and national marketplace. We continue to offer staff opportunities to access and complete all training required to complete their roles to the best of their abilities. In addition we support staff who wish to gain additional higher level qualifications in order to benefit the home and their own interests.

Blenheim Lodge works as a charity to reinvest operating surpluses in the welfare of residents, whether that means in the fabric of the home, the deployment and training of staff, or aspects of resident experience, including the use of historic past surpluses, provided a responsible buffer can be maintained against the very challenging current times.

Structure, governance and management

Nature of governing document

West Somerset Home (Blenheim Lodge) Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 28 June 1978 and amended to allow for current governance arrangement on 19 April 2004. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of the company, each of whom agrees to contribute 25 pence in the event of the company winding up.

West Somerset Home (Blenheim Lodge) Limited

Governors' Report

Recruitment and appointment of Governors

No person other than a member of the company may be appointed a Governor. One third of the Governors retires by rotation every two years and are eligible for re-election. A member of the company or the Board of Governors may propose a person to be elected at any General Meeting to the office of Governor and the Governors may appoint any person to be a Governor to hold office until the next following Annual General Meeting. Members of the company are elected as such by the Board of Governors.

Induction and training of Governors

Prospective new Governors receive a file of information including our Philosophy of Care, Charity Commission publication "The Essential Trustee what you need to know", organisational chart of Governors and staff, staff job descriptions, minutes of meetings for the last 12 months, Blenheim Lodge Essential Information book for residents, Memorandum and Articles of Association, and previous annual accounts before they commit to becoming a Governor. They receive training by accompanying another Governor on two monthly inspections of the Home before taking on this responsibility by themselves. The Manager of the Home is available for any Governor to discuss anything they wish to, generally, at any time.

Third party indemnity insurance policy

The charity maintains a third party indemnity insurance policy for the benefit of the Governors. The policy was in force during the year and remains in force at the time of approval of this report.

Arrangements for setting key management personnel remuneration

Remuneration of the charity's key management personnel is considered and set annually at a Governors' meeting and will reflect pay increases to all staff.

Organisational structure

The Manager has the overall responsibility for the administration and running of the Home and is registered with the Care Quality Commission to this effect. The registration brings with it a range of legal responsibilities.

On a day to day basis the manager is assisted by the Care Supervisor who focuses on care standards and the training of staff. Team leaders play a major role in supervising care in depth, liaising with people and families in the home and observing at first hand the performance of staff.

Other senior staff are responsible for business administration and catering services.

The activities and performance of the home are overseen by the Governors who meet as necessary but at least bi monthly. Governors visit the home each week and complete reports of their visits.

Major risks and management of those risks

It is confirmed that the major risks to which the charity is exposed, as identified by the Governors, have been reviewed and that systems have been established to mitigate those risks. The Governors accept that the management and control of the charity rests with the Board of Governors and, as such, Governors' involvement in the key aspects of the risk management process is essential, particularly in setting the parameters of the process and in the review and consideration of the results.

This year has involved continual assessment of the protective measures needed to safeguard, as far as possible, our residents and staff from infections, and a careful assessment of current and expected future demands on the charity's reserves resulting from possible lower occupancy rates. We are continuing to work on attracting new residents by improvement of our premises and advertising.

Governors' Report

Disclosure of information to auditor

Each Governor has taken steps that they ought to have taken as a Governor in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information. The Governors confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Reappointment of auditor

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of A C Mole LLP as auditors of the charitable company is to be proposed at the forthcoming Annual General Meeting.

Governors' responsibilities in relation to the financial statements

The Governors (who are also the directors of West Somerset Home (Blenheim Lodge) Limited for the purposes of company law) are responsible for preparing the Governors' report and the 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).

Company law requires the Governors to prepare financial statements for each financial year. Under company law the Governors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Governors are required to:

- select suitable accounting policies and 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 Governors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Governors are aware:

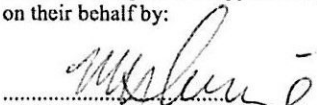
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Governors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Governors of the charitable company on 18 December 2024 and signed on their behalf by:



M Currie
Governor

West Somerset Home (Blenheim Lodge) Limited

Independent Auditor's Report to the Trustees of West Somerset Home (Blenheim Lodge) Limited

Opinion

We have audited the financial statements of West Somerset Home (Blenheim Lodge) Limited (the 'charitable company') for the year ended 30 June 2024, which comprise the Statement of Financial Activities, the Balance Sheet, the 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 charitable company's affairs as at 30 June 2024 and of its incoming resources and application of resources for the period 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 charitable company 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

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

We have nothing to report in this regard.

Independent Auditor's Report to the Trustees of West Somerset Home (Blenheim Lodge) Limited

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors Report (included within the Governors' report).

We have nothing to report in respect of the following matters in relation to the Charities (Accounts and Reports) Regulations 2008 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 (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly, we have been appointed under section 144 of the Charities Act 2011, and report in accordance with the Acts 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:

Independent Auditor's Report to the Trustees of West Somerset Home (Blenheim Lodge) Limited

Identifying and assessing potential risks of material misstatement due to irregularities
We considered the following when identifying and assessing risks of material misstatement due to irregularities, including fraud and non-compliance with laws and regulations:

- the legal and regulatory framework in which the charitable company operates
- the sector in which the charitable company operates
- the control environment and controls established to mitigate such risks
- the results of our enquiries of management about their identification and assessment of risks of irregularities
- discussions with the audit engagement team about where fraud might occur
- the incentives for fraud.

Laws and regulations which are considered to be significant to the charitable company include those relating to the requirements of financial reporting framework FRS102, the Companies Act 2006, the Charities Act 2011, UK tax legislation, employment law and health and safety. In addition, we consider other laws and regulation which may not directly impact the financial statements but may impact on the operation of the charitable company, such as the Care Quality Commission regulations.

As a result of these procedures we concluded, in accordance with International Auditing Standards, that a risk in relation to the potential for management override of controls existed.

Audit responses to risks identified
We undertook audit procedures to respond to the risks identified and designed our audit testing to respond to these risks. The additional procedures we undertook included the following:

- the incentives for fraud.
- gaining an understanding of the charitable company's procedures for ensuring compliance with laws and regulations
- testing the appropriateness of journal entries and other adjustments
- considering whether accounting estimates were indicative of potential bias
- considering whether any transactions arose outside the normal course of business
- making enquiries of management
- corroborating our enquiries through review of Board Minutes and correspondence.

We also communicated relevant laws and regulations and potential fraud risks to all engagement team members and remained alert to any indicators of fraud or non-compliance with laws and regulations throughout the audit.

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. This description forms part of our auditor's report.

A C Mole LLP 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.

Independent Auditor's Report to the Trustees of West Somerset Home (Blenheim Lodge) Limited

Use of our report

This report is made solely to the charitable company'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 charitable company'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 charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

AC Mole LLP

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A C Mole LLP (Statutory Auditor)

Stafford House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 18th December 2024

West Somerset Home (Blenheim Lodge) Limited

Statement of Financial Activities for the Year Ended 30 June 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

Year ended 30 June 2024

	Note	Unrestricted £	Restricted £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	50	-	50
Charitable activities	4	1,346,710	-	1,346,710
Other trading activities	5	-	-	-
Investment income	6	5,528	-	5,528
Other income	7	1,994	-	1,994
Total Income		1,354,282	-	1,354,282
Expenditure on:				
Raising funds		(118)	-	(118)
Charitable activities	8	(1,318,020)	(4,325)	(1,322,345)
Total Expenditure		(1,318,138)	(4,325)	(1,322,463)
Net income/(expenditure) before other recognised gains and losses		36,144	(4,325)	31,819
Other recognised gains and losses				
Gains/losses on investment assets		25,506	-	25,506
Net movement in funds		61,650	(4,325)	57,325
Reconciliation of funds				
Total funds brought forward		579,662	5,660	585,322
Total funds carried forward	23	641,312	1,335	642,647

Comparative figures for the prior period are shown on the next page.

West Somerset Home (Blenheim Lodge) Limited

Statement of Financial Activities for the Year Ended 30 June 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

Year ended 30 June 2023 (comparative figures for the prior period)

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	1,636	-	1,636
Charitable activities	4	1,063,658	-	1,063,658
Other trading activities	5	66	-	66
Investment income	6	4,180	-	4,180
Other income	7	331	-	331
Total Income		1,069,871	-	1,069,871
Expenditure on:				
Raising funds		(194)	-	(194)
Charitable activities	8	(1,110,105)	(2,227)	(1,112,332)
Total Expenditure		(1,110,299)	(2,227)	(1,112,526)
Net expenditure before other recognised gains and losses		(40,428)	(2,227)	(42,655)
Other recognised gains and losses				
Gains/losses on investment assets		(3,020)	-	(3,020)
Net movement in funds		(43,448)	(2,227)	(45,675)
Reconciliation of funds				
Total funds brought forward		623,110	7,887	630,997
Total funds carried forward	23	579,662	5,660	585,322

All of the charitable company's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 23.

West Somerset Home (Blenheim Lodge) Limited

(Registration number: 01375789)
Balance Sheet as at 30 June 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	16	310,117	308,452
Investments	17	373,993	344,664
		684,110	653,116
Current assets			
Stocks	18	5,000	5,000
Debtors	19	45,901	18,049
Cash at bank and in hand	20	52,899	45,713
		103,800	68,762
Creditors: Amounts falling due within one year	21	(145,263)	(136,556)
Net current liabilities		(41,463)	(67,794)
Net assets		642,647	585,322
Funds of the charitable company:			
Restricted income funds			
Restricted funds	23	1,335	5,660
Unrestricted income funds			
Unrestricted funds		641,312	579,662
Total funds	23	642,647	585,322

The financial statements on pages 14 to 28 were approved by the Governors, and authorised for issue on 18 December 2024 and signed on their behalf by:

M Currie
Governor 18/12/2024

West Somerset Home (Blenheim Lodge) Limited

Statement of Cash Flows for the Year Ended 30 June 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net income/(expenditure) for the reporting period (as per the statement of financial activities)		57,325	(45,675)
Adjustments to cash flows from non-cash items			
Depreciation		23,567	20,621
Investment income	6	(5,528)	(4,180)
Unrealised gains/losses on investment assets		(25,506)	3,020
		49,858	(26,214)
Working capital adjustments			
(Increase) in stocks	18	-	(1,000)
(Increase)/decrease in debtors	19	(27,852)	4,807
Increase in creditors	21	6,792	9,557
Net cash flows from operating activities		28,798	(12,850)
Cash flows from investing activities			
Interest receivable and similar income	6	1,704	564
Other income from fixed asset investments	6	3,824	3,616
Purchase of tangible fixed assets	16	(25,232)	(4,958)
Purchase of investments	17	(3,823)	(3,616)
Net cash flows from investing activities		(23,527)	(4,394)
Cash flows from financing activities			
Proceeds from/(repayment of) loans and borrowings	21	1,915	(740)
Net increase/(decrease) in cash and cash equivalents		7,186	(17,984)
Cash and cash equivalents at 1 July		45,713	63,697
Cash and cash equivalents at 30 June		52,899	45,713

Cash and cash equivalents at the end of the year comprise cash at bank and in hand £52,899 (2023 - £45,713).

All of the cash flows are derived from continuing operations during the above two periods.

1 Charitable company status

The charitable company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding 25 pence towards the assets of the charitable company in the event of liquidation.

The address of its registered office is:
Blenheim Lodge
North Road
Minehead
Somerset
TA24 5QW

The charity is incorporated in England.

These financial statements were authorised for issue by the Governors on 18 December 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

West Somerset Home (Blenheim Lodge) Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Public benefit entity

The charity is a public benefit entity.

Going concern

The Governors consider that there are no material uncertainties about the charitable company's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charitable company.

Income and endowments

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

Residential care income

Residential care income comprises fees payable by permanent residents and short-term respite residents at Blenheim Lodge, together with other incidental income associated with the operation of the residential care home. Income is recognised in the period in which it is receivable and to the extent that the relevant goods and services have been provided.

Donations

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Where appropriate donations are included in a restricted fund and are used for the purpose that the donation was made

Grants receivable

Grants are recognised when the charitable company 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.

Investment income

Interest on cash deposits is recognised when received. Dividends are recognised when the dividend has been declared and received.

Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

All expenditure is inclusive of VAT.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent audit, strategic management and Governors's meetings and reimbursed expenses.

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.

Taxation

The charitable company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charitable company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost.

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 on a straight line basis as follows:

Asset class and rate	Depreciation method
Freehold buildings	2% on relevant cost
Furniture equipment and apparatus	12.5% on cost
Soft furnishings linens and utensils	12.5% on cost

Fixed asset investments

Fixed asset investments are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Cost is determined on the first-in, first-out basis.

Trade debtors

Trade debtors are amounts due from residents at Blenheim Lodge for accommodation and care services provided in the ordinary course of the charity's operations.

Trade debtors are recognised at the transaction value. A provision for the impairment of trade debtors is established when there is evidence that the charity will not be able to collect all amounts due according to the original terms of the transaction.

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

Trade creditors are recognised where the charity has a present obligation resulting from a past event that will result in the probable transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	50	-	50
Grants, including capital grants;			
Local authority grants	-	-	-
Total for 2024	50	-	50
Total for 2023	1,636	-	1,636

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Operation of residential care home	1,346,710	-	1,346,710
Total for 2024	1,346,710	-	1,346,710
Total for 2023	1,063,658	-	1,063,658

5 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Local fundraising	-	-	-
Total for 2024	-	-	-
Total for 2023	66	-	66

6 Investment income

	Unrestricted funds General £	Restricted funds £	Total funds £
Interest receivable and similar income;			
Interest receivable on bank deposits	1,704	-	1,704
Other income from fixed asset investments	3,824	-	3,824
Total for 2024	5,528	-	5,528
Total for 2023	4,180	-	4,180

7 Other income

	Unrestricted funds General £	Restricted funds £	Total funds £
Solar energy incentive income	1,994	-	1,994
Total for 2024	1,994	-	1,994
Total for 2023	331	-	331

8 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Care salaries and NIC	853,779	-	853,779	739,368
Care agency staff	2,483	-	2,483	-
Management and office salaries and NIC	100,108	-	100,108	93,410
Maintenance salaries and NIC	7,667	-	7,667	7,116
Employer pension contributions	13,602	-	13,602	11,544
Provisions	52,581	-	52,581	44,075
Establishment costs	158,990	-	158,990	88,745
Operating costs	97,668	4,325	101,993	94,000
Depreciation	23,567	-	23,567	20,621
Governance costs (note 9)	7,575	-	7,575	13,453
	1,318,020	4,325	1,322,345	1,112,332

9 Analysis of governance and support costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Audit fees			
Audit of the financial statements	5,400	5,400	7,800
Independent examiner fees			
Examination of the financial statements	-	-	-
Other fees paid to examiners	-	-	300
Accountancy fees	840	840	4,020
Companies House fees	13	13	13
Governors and officers indemnity insurance	1,292	1,292	1,290
Printing postage and stationery	30	30	30
	7,575	7,575	13,453

10 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2024	2023
	£	£
Operating leases - plant and machinery	20,237	18,300
Audit fees	5,400	7,800
Depreciation of fixed assets	23,567	20,621

11 Governors remuneration and expenses

The Governors are proscribed by the memorandum from obtaining any remuneration or other benefit from the Charity. In compliance with the clause no Governors, nor anyone connected with them, have received any remuneration or expenses from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	905,707	794,214
Social security costs	55,847	45,680
Pension costs	13,602	11,544
	975,156	851,438

The monthly average number of persons (including senior management team) employed by the charitable company during the year was as follows:

	2024	2023
	No	No
Charitable activities: operation of residential care home	49	46

Contributions to the employee pension schemes for the year totalled £13,602 (2023 - £11,544).

No employee received emoluments of more than £60,000 during the year (2023 - none).

The total employee benefits of the key management personnel of the charitable company (the Senior Management Team) were £44,317 (2023 - £41,165).

13 Independent examiner's remuneration

	2024	2023
	£	£
Examination of the financial statements	-	-
Other fees to examiners		
All other services	-	300

14 Auditor's remuneration

	2024	2023
	£	£
Audit of the financial statements (see note 9)	5,400	7,800

15 Governors remuneration and expenses

The company is a registered charity and the Governors are of the opinion that the charitable company is not liable to corporation tax on its income, as all income is solely used for its charitable purposes, in accordance with Section 478 CTA 2010.

16 Tangible fixed assets

	Freehold Land and buildings	Furniture equipment & apparatus	Soft furnishings linens & utensils	Total
	£	£	£	£
Cost				
At 1 July 2023	442,320	324,577	8,365	775,262
Additions	-	25,232	-	25,232
At 30 June 2024	442,320	349,809	8,365	800,494
Depreciation				
At 1 July 2023	206,573	251,872	8,365	466,810
Charge for the year	6,347	17,220	-	23,567
At 30 June 2024	212,920	269,092	8,365	490,377
Net book value				
At 30 June 2024	229,400	80,717	-	310,117
At 30 June 2023	235,747	72,705	-	308,452

17 Other investments

	Listed investments £	Cash or cash equivalents £	Total £
Cost or Valuation			
At 1 July 2023	344,387	277	344,664
Revaluation	25,506	-	25,506
Additions	3,819	4	3,823
At 30 June 2024	373,712	281	373,993
Net book value			
At 30 June 2024	373,712	281	373,993
At 30 June 2023	344,387	277	344,664

18 Stock

	2024 £	2023 £
Stocks	5,000	5,000

19 Debtors

	2024 £	2023 £
Trade debtors	28,063	13,495
Prepayments and accrued income	3,308	2,805
Other debtors	14,530	1,749
	45,901	18,049

20 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	12,760	591
Cash at bank	38,742	43,673
Short-term deposits	1,397	1,449
	52,899	45,713

21 Creditors: amounts falling due within one year

	2024	2023
	£	£
Room fees paid in advance	4,855	19,269
Credit card account	4,584	2,669
Trade creditors	3,102	4,122
Other taxation and social security	19,428	3,145
Accruals	99,918	94,095
Other creditors	13,376	13,256
	145,263	136,556

22 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments due under non-cancellable operating leases are as follows:

	2024	2023
	£	£
Within one year	21,291	19,599
Between one and five years	76,882	76,371
After five years	5,641	24,112
Total future minimum lease payments	103,814	120,082

23 Funds

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 30 June 2024 £
Unrestricted					
General					
Unrestricted income fund	579,662	1,354,282	(1,318,138)	25,506	641,312
Restricted					
Activities Fund	5,660	-	(4,325)	-	1,335
Total funds	585,322	1,354,282	(1,322,463)	25,506	642,647

	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 30 June 2023 £
Unrestricted					
General					
Unrestricted income fund	623,110	1,069,871	(1,110,299)	(3,020)	579,662
Restricted					
Activities Fund	7,887	-	(2,227)	-	5,660
Total funds	630,997	1,069,871	(1,112,526)	(3,020)	585,322

Unrestricted funds

The funds of the charity include the following unrestricted funds:

Unrestricted Income Fund

This fund represents the reserves of the charity that are not held for specific purposes in restricted funds. The fund includes the "free reserves" of the charity, as well as reserves that are not immediately available for use by the charity, represented by fixed assets in the form of freehold property, furniture, equipment and soft furnishings, and by fixed asset investments that are not readily available for use by the charity.

Restricted funds

The funds of the charity also include restricted funds comprising unexpended balances of grants and donations held on trusts to be applied for specific purposes. Details of the restricted funds are as follows:

Activities Fund

This fund is maintained for the purpose of holding funds donated specifically for funding activities for the residents at Blenheim Lodge.

24 Analysis of net assets between funds

At 30 June 2024

	Unrestricted funds General	Restricted funds	Total funds at 30 June 2024
	£	£	£
Tangible fixed assets	310,117	-	310,117
Fixed asset investments	373,993	-	373,993
Current assets	102,465	1,335	103,800
Current liabilities	(145,263)	-	(145,263)
Total net assets	641,312	1,335	642,647

At 30 June 2023

	Unrestricted funds General	Restricted funds	Total funds at 30 June 2023
	£	£	£
Tangible fixed assets	308,452	-	308,452
Fixed asset investments	344,664	-	344,664
Current assets	63,102	5,660	68,762
Current liabilities	(136,556)	-	(136,556)
Total net assets	579,662	5,660	585,322

25 Analysis of net funds

	At 1 July 2023	Cash flows	At 30 June 2024
	£	£	£
Cash at bank and in hand	45,713	7,186	52,899
Net funds (debt)	45,713	7,186	52,899

26 Related party transactions

There were no related party transactions in the year.

WEST SOMERSET HOME (BLENHEIM LODGE) LIMITED

England & Wales - Charity number 276926

Accounts

Company registration number: 01375789

Charitable company registration number: 276926

West Somerset Home (Blenheim Lodge) Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2023

West Somerset Home (Blenheim Lodge) Limited

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West Somerset Home (Blenheim Lodge) Limited

Reference and Administrative Details

Governors	M Currie L M Francis S M Laver D Ricketts- TANNER (appointed 4 October 2023) M Stabb L M Vaughan
Secretary	J Bridal
Senior Management Team	M Moore, Manager
Principal Office	Blenheim Lodge North Road Minehead Somerset TA24 5QW
Registered Office	4 Irnham Road Minehead Somerset TA24 5DG The charitable company is incorporated in England.
Company Registration Number	01375789
Charitable company Registration Number	276926
Solicitors	Thorne Segar 3 Bancks Street Minehead Somerset TA24 5DE
Bankers	National Westminster Bank Plc Minehead Branch 9 The Parade Minehead Somerset TA24 5NL
Auditor	A C Mole Chartered Accountants Stafford House Blackbrook Park Avenue Taunton Somerset TA1 2PX

West Somerset Home (Blenheim Lodge) Limited

Governors' Report

The Governors, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 June 2023.

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as Governors.

Objectives and activities

Objects and aims

The main object of the charity is the establishment, operation, maintenance and support of a care home for older people. The charity may also support any similar objects and aims of a charitable nature. Blenheim Lodge was acquired as a care home for the elderly in Minehead in 1978. The Home has always aimed to provide the West Somerset area with care and accommodation of the highest standard at an affordable level.

The charity aims to deliver care to our residents aligned with our core value "that every resident has the right to a high quality service, promoting independence and individuality in an environment of respect, non-discrimination, confidentiality, equality, diversity and safety".

As a "registered care home" we are registered with the Care Quality Commission and governed by the Health and Social Care Act 2008 and its associated Regulations.

The conditions of our registration are that we provide care and accommodation for up to 30 people.

We are registered to provide personal (residential) care and are not allowed to deliver nursing care (this means care that can only be delivered under the supervision of a trained nurse.)

Objectives, strategies and activities

The objectives of the charity at Blenheim Lodge are to:

- provide a dedicated staff team to include a Manager and Senior Care Team who are well trained, supervised and motivated to deliver person centred care to our residents
- provide accommodation that is safe, secure and properly maintained
- encourage residents and their representatives to participate in planning their care delivery in order to encourage as full a life as possible
- ensure privacy, dignity, choice, independence, diversity and human rights are central to Blenheim Lodge core values
- use our quality assurance programme to encourage feedback on all aspects of our services
- alleviate the growing problem of loneliness and disconnection experienced by the elderly through communal living and a variety of activities organised by our staff and volunteers
- provide respite care for elderly people who live at home with their relatives or who are recuperating from a stay in hospital before returning to their own home

We measure our success in achieving our aims and objectives by various means including resident and relative questionnaires, encouraging resident and relative feedback and online reviews.

Our primary activity is to ensure the health and welfare of our residents through excellent care, promotion of mobility and independence, comfortable living and respect and dignity at a fair and reasonable cost.

Governors' Report

Philosophy of care

Blenheim Lodge Care Home aims to provide people living in the home with a secure, relaxed, non-institutionalised and homely environment in which their well-being and comfort are of prime importance.

Staff will strive to preserve and maintain the dignity, individuality and privacy of people living in the home within a warm and caring atmosphere. They will be sensitive and responsive to people's changing needs for medical/therapeutic, cultural, psychological, spiritual and emotional support.

In line with accepted best practice people living in the home are encouraged and supported to participate in the development of individual care plans. The support of family and friends may be appropriate and is greatly valued. Blenheim Lodge will actively promote and maintain people's ability and potential for self-care and individual independent living.

We recognise that our staff are the essential resource that enables us to accomplish our aims. Through training, supervision and example we develop a culture amongst the whole workforce that reflects our commitment to continuing care. We demand and expect staff to take pride in the quality of care provided.

Staff are appropriately trained and qualified to deliver good standards of care based on current best practice and regulatory requirements. Training updates and regular supervisions and appraisals ensure new and existing staff maintain standards and develop new skills and knowledge.

Blenheim Lodge takes responsibility for the promotion of a care environment where staff are motivated to treat everyone within the home whether person living there, team member, visitor or professional colleague with kindness and respect.

People's care will be based on the best evidence available to meet each person's needs. Care will be evidence based, encompassing knowledge and skills obtained from a range of different resources. These may include journals, training days and bulletins from health and social care organisations.

Blenheim Lodge staff work effectively with professional health and social care partners to deliver comprehensive care and support to people. Staff recognise the importance of accepting the limitations of their roles and knowledge and the vital role of their professional partners in delivering an effective package of care to people.

Our clients, their families and friends need opportunities for emotional and spiritual expression. To help fulfil this we encourage, but do not enforce social engagement and interaction. Since the onset of the Coronavirus pandemic opportunities and practices have had to be thoughtfully modified. We have had to find ways to minimise loneliness, alienation and disconnection of people within the home. Interaction with staff has become even more important as external contacts have been reduced.

Our care process emphasises the importance of staff communication and empathy with people on admission to the home. Staff introduce themselves to new people and take time to assess their needs. They will be able to discuss how they wish their stay at Blenheim Lodge to progress. When possible and clinically safe, they will be invited to join the numerous activities available. They will also be encouraged to contribute new ideas and suggestions.

Blenheim Lodge recognises the importance of working closely with residents' families to develop a mutually supportive network to benefit our residents' lives.

West Somerset Home (Blenheim Lodge) Limited

Governors' Report

Achievements and Performance

Throughout the financial year concluding June 2023 the Coronavirus had a significantly reduced impact upon the operation of the home. The priority of managers and staff remained to keep people safe whilst operating the home in a way that maintained financial viability.

People living in the home and staff were offered additional vaccinations by the community health teams, and legislation was in place to ensure all staff members had access to vaccination.

Staff were trained, updated and supervised in the practice of all measures put in place to maintain people's safety. Restrictions were adapted to allow controlled entry to the home and more relaxed mixing of people within the home.

Thorough LFT and PCR testing programmes continued as required. The manager responded promptly to changes and recommendations in Government guidance. Isolated cases of the virus amongst staff were managed and contained. The performance of the home continues to remain a source of pride.

The vacancy levels in the home improved throughout this period. Blenheim Lodge has historically needed 25 people living in the home to break even. The number of people living in the home varied between 21 and 28 across the twelve-month period. The maintenance of the occupancy of the home remained an important priority for the manager. Various possible additional streams of income were considered, in particular the possibility of working in closer partnership with NHS acute services and Social Services. The level of Social Service funding limits the number of people we can accommodate who are state funded.

Staffing levels in the home were maintained as a result of energetic and active recruitment. As staff left new staff were recruited. This resulted in some younger staff being employed and also the appointment of experienced senior staff. An electronic system to manage staff recruitment and training was maintained.

The maintenance and improvements to the fabric of the home have continued. Bedrooms and corridors have continued to be updated, refurbished and painted, as has the upstairs sun lounge. Outside the home, work has continued on the garden.

There were no Care Quality Commission inspections during this period. A system of recording key events in the home was implemented by the regulator and the home continues to be rated Good on the CQC website.

Blenheim Lodge has always been a good home but the standards and approach to care are always changing. The culture and approach to people living in the home was reviewed and a move towards a customer care approach was made. People were offered more choice at coffee, tea and lunch time. Changes were made to the presentation of the dining room. The customer care philosophy was introduced at induction of new staff and at staff handovers.

The flexible activities programme has continued. This is advertised through re-organised boards and regular bulletins. The monthly newsletter continues to be important to residents and is much improved. The activity co-ordinator has further grown in confidence and the changing programme continues to develop.

Staff were encouraged to work with the co-ordinator and see the importance of social activities and events to people's well-being. A monthly key workers' review of activities has continued and this is analysed to gain an insight into the activities most enjoyed and into the interests people have. This assists forward planning.

Staffing in the home has remained stable. Chefs and new kitchen staff have been appointed. Recruiting new staff was time consuming and included the appointment of key staff such as team leaders. The induction of staff continued as planned with a two-day programme.

The home remains a competitive employer. Pay and rewards are continually reviewed and the cost to the home is balanced against increased room fees.

Training for care staff is a major issue for all care providers. Annual updates for some key subjects mean that the job is never done. A responsive, adaptive annual training programme remains in place and is regularly reviewed. Appraisals completed for existing care and catering staff enabled some issues that staff identified as important to be addressed.

The problems of ensuring staff attend training remains central. There will always be variations in the commitment of staff to complete online training and attend taught sessions. Training needed in the future included incident and accident training, infection prevention and control training and further dementia training. Staff began individual qualifications and the general training level of staff in the home continued to improve.

The use of Care Docs, an electronic care planning system grew and has continued to be more fully used. The structured induction for new staff has continued with small bite-size tutorials being used to enable staff to become familiar with the systems.

People living in the home were regularly asked about the quality of care they received. Staff were interviewed and documentation was reviewed as part of the home's quality assurance measures. Checklists were produced for future reference. The Manager received regular up-dates and any information that was available relating to the future regulation patterns of CQC.

Throughout the year feedback from people living in the home was sought and where appropriate acted upon. A review of comments made to governors during their monitoring visits showed that people were very satisfied with the care and support they received.

Performance of investments

Our listed investments are managed by Albert Goodman Chartered Financial Planners and are held in two parts, CCLA investments and the Transact portfolio.

The Transact portfolio realised modest gains of £256 in the year. The value of the investments in the Transact portfolio at the end of the year was £11,141 including unrealised gains of £2,187.

The CCLA investments, which performed well last year, returned net unrealised losses of £3,276 during the year. The value of the CCLA investments at the end of the year was £333,246 including unrealised gains of £170,612.

Other investment in the Scottish Widows interest-bearing account remained at £277 and the Virgin Money account has now been closed.

Overall, the value of all our investments increased from £344,068 to £344,664 over the course of the year, having provided no funding this year for operational cash flows.

Costs associated with the management of the CCLA and Transact portfolio investments amounted to £194 for the year.

Public benefit

Benefit to the local community is deemed to be provision of a high calibre residential home where every staff member can be motivated to provide the best possible care, and operating surpluses are put into the provision of that care.

In addition we provide permanent, secure employment for around 45 people. Blenheim Lodge is a conscientious employer that seeks to contribute to the well-being of staff through fair remuneration and good working conditions.

The Governors 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.

Financial review

Total income generated during the year was £1,069,871 compared with £899,462 in the previous year. This year occupancy levels approached target during the year.

Expenditure increased by £52,977 from £1,059,549 to £1,112,526 with staff salaries and associated costs (including care agency staff costs) increasing by £34,377 from £817,061 to £851,438.

After taking into account realised and unrealised losses of £3,020 relating to investments, the net movement in funds for the year was a decrease of £45,675, with £43,448 relating to unrestricted funds and £2,227 relating to restricted funds.

Total funds at the end of the year were £585,322 with £579,662 relating to unrestricted funds and £5,660 relating to restricted funds. Unrestricted funds available for the use of the charity at the end of the year (free reserves) amounted to £271,210. The value of free reserves excludes unrestricted funds that are represented by fixed assets in the form of freehold property, furniture, equipment and soft furnishings, and by fixed asset investments that are not readily available for use by the charity.

We are aware of the demands on the charity's reserves as we emerge from the Covid pandemic and of the prospect of possible further demands in future years; however, we regard the use of the charity's reserves to be absolutely inevitable and unavoidable. We wish to build up the reserve funds to cope with any future demands arising but to also ensure that the improvements to the home continue in the year to follow.

Knowing the situation at the time of writing in 2024 our objective will be to maintain a consistently viable occupancy level of at least 86% corresponding to 25 rooms.

Our policy has been to draw on the charity's reserves to sustain the path back to viability, and we intend to continue to spend some of the reserves on completing the programme of refurbishment and modernisation of the fabric of the home if necessary. We are hoping that improvements going forward can be funded from income. Our intention is to improve the experience of our residents. We consider this is realistic because the charity fully owns its premises, has a good level of investments, and has no owners or directors to remunerate.

Policy on reserves

We still consider that we should have easy and ready (inside two weeks) access to cash/reserves sufficient to cover three months of outgoings in the region of £280,000. Currently, although we hold some cash reserves in our NatWest current and reserve accounts, we have short-term access to the remaining investments in the portfolio managed by Albert Goodman. We aim to ensure that the balance held in the working NatWest account remains above £25,000 after paying monthly staff wages of around £77,000.

Investment policy and objectives

The Governors are empowered by the Memorandum to invest the monies of the charity not immediately required for its purposes in such investment, securities or property as may be thought fit, subject to such conditions or consents (if any) as may be imposed by law.

The Governors are aware of the volatility of stock markets in connection with their investments, and have chosen to keep funds under management with Albert Goodman in a wide-based and modest risk portfolio which includes common investment funds managed by CCLA. The aims and objectives of the portfolio are to provide reasonably steady capital growth in a range of investments that are simple to administer with the advantage of rapid access to sums being realised within two weeks if required.

Plans for future periods

Aims and key objectives for future periods

In order to provide the service and care to people who want to live in our home we must operate as a financially viable business. As a Charity we have virtually no other means of income other than that generated by room fees and our previously substantial reserves. Traditionally people would have considered residential care as a first choice of care and support in advancing years. Today people are offered the choice to be supported at home for as long as possible. The fees paid for people funded by Social Services are less than the cost of the service provided. When attracting the interest of fully privately funded people we are competing with other homes with substantially more resources than we have. We believe that we do offer a service that suits and benefits people who want to live in a smaller community with a completely personalised service.

However the environment and hotel service aspects of the home cannot be other than first class, reflecting the standards which can be found in larger establishments.

We continue to be open to accommodating two people on reduced fees from Social Services. Indeed as part of charitable status we would aim to offer a small number of local authority places at any one time.

We have invested substantial amounts of our surplus reserves both in maintaining the viability of the service and in improving the facilities and appearance of the home. We recognize that in the immediate future our efforts must be focused on maintaining the occupancy of the home above 24.

To this end further attention will be focused on ensuring that our marketing and publicity strategies are robust and effective. We acknowledge the importance of the use of social media in maintaining a presence in the local and wider care marketplace.

As our financial position improves we will continue to improve the environment for people living in the home, and these improvements will support our care philosophy of maintaining people's independence and dignity.

We have actively focused on our key mission of providing residential care and accommodation to older people, however we will constantly review opportunities that may arise as a result of local or national initiatives.

We are a home with a history of involvement and service to the local community. As the restrictions of the pandemic are lifted we will explore opportunities to raise our profile in the town and surrounding district.

We acknowledge the importance of retaining our staff members as they are the foundation of the service we provide to people living in the home. We continue to review staff pay and conditions to ensure they are competitive and reflect the local and national marketplace. We continue to offer staff opportunities to access and complete all training required to carry out their roles to the best of their abilities. In addition we support staff who wish to gain additional higher level qualifications in order to benefit the home and their own interests.

Blenheim Lodge works as a charity to reinvest operating surpluses in the welfare of residents, whether that means in the fabric of the home, the deployment and training of staff, or aspects of resident experience, including the use of historic past surpluses, provided a responsible buffer can be maintained against the very challenging current times.

Structure, governance and management

Nature of governing document

West Somerset Home (Blenheim Lodge) Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 28 June 1978 and amended to allow for current governance arrangement on 19 April 2004. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of the company, each of whom agrees to contribute 25 pence in the event of the company winding up.

Governors' Report

Recruitment and appointment of Governors

No person other than a member of the company may be appointed a Governor. One third of the Governors retires by rotation every two years and are eligible for re-election. A member of the company or the Board of Governors may propose a person to be elected at any General Meeting to the office of Governor and the Governors may appoint any person to be a Governor to hold office until the next following Annual General Meeting. Members of the company are elected as such by the Board of Governors.

Induction and training of Governors

Prospective new Governors receive a file of information including our Philosophy of Care, Charity Commission publication "The Essential Trustee what you need to know", organisational chart of Governors and staff, staff job descriptions, minutes of meetings for the last 12 months, Blenheim Lodge Essential Information book for residents, Memorandum and Articles of Association, and previous annual accounts before they commit to becoming a Governor. They receive training by accompanying another Governor on two monthly inspections of the Home before taking on this responsibility by themselves. The Manager of the Home is available for any Governor to discuss anything they wish to, generally, at any time.

Third party indemnity insurance policy

The charity maintains a third party indemnity insurance policy for the benefit of the Governors. The policy was in force during the year and remains in force at the time of approval of this report.

Arrangements for setting key management personnel remuneration

Remuneration of the charity's key management personnel is considered and set annually at a Governors' meeting and will reflect pay increases to all staff.

Organisational structure

The Manager has the overall responsibility for the administration and running of the Home and is registered with the Care Quality Commission to this effect. The registration brings with it a range of legal responsibilities.

On a day to day basis the manager is assisted by the Care Supervisor who focuses on care standards and the training of staff. Team leaders play a major role in supervising care in depth, liaising with people and families in the home and observing at first hand the performance of staff.

Other senior staff are responsible for business administration and catering services.

The activities and performance of the home are overseen by the Governors who meet as necessary but at least bi monthly. Governors visit the home each week and complete reports of their visits.

Major risks and management of those risks

It is confirmed that the major risks to which the charity is exposed, as identified by the Governors, have been reviewed and that systems have been established to mitigate those risks. The Governors accept that the management and control of the charity rests with the Board of Governors and, as such, Governors' involvement in the key aspects of the risk management process is essential, particularly in setting the parameters of the process and in the review and consideration of the results.

This year has involved continual assessment of the protective measures needed to safeguard our residents and staff from Coronavirus and all other infection, and a careful assessment of current and expected future demands on the charity's reserves resulting from possible lower occupancy rates. We are continuing to work on attracting new residents by improvement of our premises, advertising, and closer cooperation with Social Services and NHS Acute Services.

Governors' Report

Disclosure of information to auditor

Each Governor has taken steps that they ought to have taken as a Governor in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information. The Governors confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Reappointment of auditor

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of A C Mole as auditors of the charitable company is to be proposed at the forthcoming Annual General Meeting.

Trustees' responsibilities in relation to the financial statements

The Governors (who are also the directors of West Somerset Home (Blenheim Lodge) Limited for the purposes of company law) are responsible for preparing the Governors' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the Governors to prepare financial statements for each financial year. Under company law the Governors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Governors are required to:

- select suitable accounting policies and 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 Governors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Governors of the charitable company on 19 March 2024 and signed on its behalf by:

M Currie 19/03/2024

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M Currie
Governor

Independent Auditor's Report to the Trustees of West Somerset Home (Blenheim Lodge) Limited

Opinion

We have audited the financial statements of West Somerset Home (Blenheim Lodge) Limited (the 'charitable company') for the year ended 30 June 2023, which comprise the Statement of Financial Activities, the Balance Sheet, the 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 charitable company's affairs as at 30 June 2023 and of its income and expenditure for the period 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 charitable company 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

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

We have nothing to report in this regard.

Independent Auditor's Report to the Trustees of West Somerset Home (Blenheim Lodge) Limited

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors Report (included within the Governors' report).

We have nothing to report in respect of the following matters in relation to the Charities (Accounts and Reports) Regulations 2008 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 (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly, we have been appointed under section 144 of the Charities Act 2011, and report in accordance with the Acts 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.

Independent Auditor's Report to the Trustees of West Somerset Home (Blenheim Lodge) Limited

Identifying and assessing potential risks of material misstatement due to irregularities
We considered the following when identifying and assessing risks of material misstatement due to irregularities, including fraud and non-compliance with laws and regulations:

- the legal and regulatory framework in which the charitable company operates
- the sector in which the charitable company operates
- the control environment and controls established to mitigate such risks
- the results of our enquiries of management about their identification and assessment of risks of irregularities
- discussions with the audit engagement team about where fraud might occur
- the incentives for fraud.

Laws and regulations which are considered to be significant to the charitable company include those relating to the requirements of financial reporting framework FRS102, the Companies Act 2006, the Charities Act 2011, UK tax legislation, employment law and health and safety. In addition, we consider other laws and regulation which may not directly impact the financial statements but may impact on the operation of the charitable company, such as the Care Quality Commission regulations.

As a result of these procedures we concluded, in accordance with International Auditing Standards, that a risk in relation to the potential for management override of controls existed.

Audit responses to risks identified
We undertook audit procedures to respond to the risks identified and designed our audit testing to respond to these risks. The additional procedures we undertook included the following:

- gaining an understanding of the charitable company's procedures for ensuring compliance with laws and regulations
- testing the appropriateness of journal entries and other adjustments
- considering whether accounting estimates were indicative of potential bias
- considering whether any transactions arose outside the normal course of business
- making enquiries of management
- corroborating our enquiries through review of Board Minutes and correspondence.

We also communicated relevant laws and regulations and potential fraud risks to all engagement team members and remained alert to any indicators of fraud or non-compliance with laws and regulations throughout the audit.

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. This description forms part of our auditor's report.

A C Mole 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.

Independent Auditor's Report to the Trustees of West Somerset Home (Blenheim Lodge) Limited

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.

ACMole

A C Mole (Statutory Auditor)

Stafford House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 19th March 2024

West Somerset Home (Blenheim Lodge) Limited

Statement of Financial Activities for the Year Ended 30 June 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

Year ended 30 June 2023

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	1,636	-	1,636
Charitable activities	4	1,063,658	-	1,063,658
Other trading activities	5	66	-	66
Investment income	6	4,180	-	4,180
Other income	7	331	-	331
Total Income		1,069,871	-	1,069,871
Expenditure on:				
Raising funds		(194)	-	(194)
Charitable activities	8	(1,110,105)	(2,227)	(1,112,332)
Total Expenditure		(1,110,299)	(2,227)	(1,112,526)
Net expenditure before other recognised gains and losses		(40,428)	(2,227)	(42,655)
Other recognised gains and losses				
Gains/losses on investment assets		(3,020)	-	(3,020)
Net movement in funds		(43,448)	(2,227)	(45,675)
Reconciliation of funds				
Total funds brought forward		623,110	7,887	630,997
Total funds carried forward	23	579,662	5,660	585,322

Comparative figures for the prior period are shown on the next page.

West Somerset Home (Blenheim Lodge) Limited

Statement of Financial Activities for the Year Ended 30 June 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

Year ended 30 June 2022 (comparative figures for the prior period)

	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	7,379	31,690	39,069
Charitable activities	4	854,657	-	854,657
Investment income	6	4,307	-	4,307
Other income	7	1,429	-	1,429
Total Income		867,772	31,690	899,462
Expenditure on:				
Raising funds		(864)	-	(864)
Charitable activities	8	(1,024,061)	(34,624)	(1,058,685)
Total Expenditure		(1,024,925)	(34,624)	(1,059,549)
Net expenditure before other recognised gains and losses		(157,153)	(2,934)	(160,087)
Other recognised gains and losses				
Gains/losses on investment assets		1,724	-	1,724
Net movement in funds		(155,429)	(2,934)	(158,363)
Reconciliation of funds				
Total funds brought forward		778,539	10,821	789,360
Total funds carried forward	23	623,110	7,887	630,997

All of the charitable company's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 23.

West Somerset Home (Blenheim Lodge) Limited

(Registration number: 01375789)
Balance Sheet as at 30 June 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	16	308,452	324,115
Investments	17	344,664	344,068
		653,116	668,183
Current assets			
Stocks	18	5,000	4,000
Debtors	19	18,049	22,856
Cash at bank and in hand	20	45,713	63,697
		68,762	90,553
Creditors: Amounts falling due within one year	21	(136,556)	(127,739)
Net current liabilities		(67,794)	(37,186)
Net assets		585,322	630,997
Funds of the charitable company:			
Restricted income funds			
Restricted funds	23	5,660	7,887
Unrestricted income funds			
Unrestricted funds		579,662	623,110
Total funds	23	585,322	630,997

The financial statements on pages 14 to 29 were approved by the Governors, and authorised for issue on 19 March 2024 and signed on their behalf by:

M Currie 19/03/2024

M Currie
Governor

West Somerset Home (Blenheim Lodge) Limited

Statement of Cash Flows for the Year Ended 30 June 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net expenditure for the reporting period (as per the statement of financial activities)		(45,675)	(158,363)
Adjustments to cash flows from non-cash items			
Depreciation		20,621	22,190
Investment income	6	(4,180)	(4,307)
Unrealised gains/losses on investment assets		3,020	(1,274)
		(26,214)	(141,754)
Working capital adjustments			
(Increase) in stocks	18	(1,000)	-
Decrease/(increase) in debtors	19	4,807	(9,395)
Increase in creditors	21	9,557	21,844
Net cash flows from operating activities		(12,850)	(129,305)
Cash flows from investing activities			
Interest receivable and similar income	6	564	30
Other income from fixed asset investments		3,616	4,277
Purchase of tangible fixed assets	16	(4,958)	(25,013)
Purchase of investments	17	(3,616)	(31,990)
Sale of investments		-	145,721
Net cash flows from investing activities		(4,394)	93,025
Cash flows from financing activities			
(Repayment of) loans and borrowings	21	(740)	(1,827)
Net decrease in cash and cash equivalents		(17,984)	(38,107)
Cash and cash equivalents at 1 July		63,697	101,804
Cash and cash equivalents at 30 June		45,713	63,697

Cash and cash equivalents at the end of the year comprise cash at bank and in hand £45,713 (2022 - £63,697).

All of the cash flows are derived from continuing operations during the above two periods.

1 Charitable company status

The charitable company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding 25 pence towards the assets of the charitable company in the event of liquidation.

The address of its registered office is:
4 Irnham Road
Minehead
Somerset
TA24 5DG

The principal place of business is:
Blenheim Lodge
North Road
Minehead
Somerset
TA24 5QW

The charity is incorporated in England.

These financial statements were authorised for issue by the Governors on 19 March 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
West Somerset Home (Blenheim Lodge) Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Public benefit entity
The charity is a public benefit entity.

Going concern
The Governors consider that there are no material uncertainties about the charitable company's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charitable company.

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

Donations

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Where appropriate donations are included in a restricted fund and are used for the purpose that the donation was made for.

Grants receivable

Grants are recognised when the charitable company 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.

Investment income

Interest on cash deposits is recognised when received. Dividends are recognised when the dividend has been declared and received.

Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

All expenditure is inclusive of VAT.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and Governors's meetings and reimbursed expenses.

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.

Taxation

The charitable company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charitable company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost.

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 on a straight line basis as follows:

Asset class	Depreciation method and rate
Freehold buildings	2% on relevant cost
Furniture equipment and apparatus	12.5% on cost
Soft furnishings linens and utensils	12.5% on cost

Fixed asset investments
Fixed asset investments are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock
Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Cost is determined on the first-in, first-out basis.

Trade debtors
Trade debtors are amounts due from residents at Blenheim Lodge for accommodation and care services provided in the ordinary course of the charity's operations.

Trade debtors are recognised at the transaction value. A provision for the impairment of trade debtors is established when there is evidence that the charity will not be able to collect all amounts due according to the original terms of the transaction.

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
Trade creditors are recognised where the charity has a present obligation resulting from a past event that will result in the probable transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions
The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	636	-	636
Grants, including capital grants;			
Local authority grants	1,000	-	1,000
Total for 2023	1,636	-	1,636
Total for 2022	7,379	31,690	39,069

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Operation of residential care home	1,063,658	1,063,658
Total for 2023	1,063,658	1,063,658
Total for 2022	854,657	854,657

5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Local fundraising	66	66
Total for 2023	66	66

6 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	564	564
Other income from fixed asset investments	3,616	3,616
Total for 2023	4,180	4,180
Total for 2022	4,307	4,307

7 Other income

	Unrestricted funds General £	Total funds £
Solar energy incentive income	331	331
Total for 2023	331	331
Total for 2022	1,429	1,429

8 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Care salaries and NIC	739,368	-	739,368	689,005
Care agency staff	-	-	-	8,113
Management and office salaries and NIC	93,410	-	93,410	102,811
Maintenance salaries and NIC	7,116	-	7,116	6,640
Employer pension contributions	11,544	-	11,544	10,492
Provisions	44,075	-	44,075	40,758
Establishment costs	88,745	-	88,745	81,457
Operating costs	91,773	2,227	94,000	91,154
Depreciation	20,621	-	20,621	22,190
Governance costs (note 9)	13,453	-	13,453	6,065
	1,110,105	2,227	1,112,332	1,058,685

9 Analysis of governance and support costs

Governance costs

	Unrestricted General £	Total 2023 £	Total 2022 £
Audit fees			
Audit of the financial statements	7,800	7,800	-
Independent examiner fees			
Examination of the financial statements	-	-	1,140
Other fees paid to examiners	300	300	3,840
Accountancy fees	4,020	4,020	-
Companies House fees	13	13	13
Governors and officers indemnity insurance	1,290	1,290	1,042
Printing postage and stationery	30	30	30
	13,453	13,453	6,065

10 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023 £	2022 £
Operating leases - plant and machinery	18,300	14,435
Audit fees	7,800	-
Depreciation of fixed assets	20,621	22,190

11 Governors remuneration and expenses

The Governors are proscribed by the memorandum from obtaining any remuneration or other benefit from the Charity. In compliance with the clause no Governors, nor anyone connected with them, have received any remuneration or expenses from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	794,214	753,691
Social security costs	45,680	44,765
Pension costs	11,544	10,492
	851,438	808,948

The monthly average number of persons (including senior management team) employed by the charitable company during the year was as follows:

	2023 No	2022 No
Charitable activities: operation of residential care home	46	46

Contributions to the employee pension schemes for the year totalled £11,544 (2022 - £10,492).

No employee received emoluments of more than £60,000 during the year (2022 - none).

The total employee benefits of the key management personnel of the charitable company (the Senior Management Team) were £41,165 (2022 - £41,129).

13 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	-	1,140
Other fees to examiners		
All other services	300	3,840

14 Auditors' remuneration

	2023 £
Audit of the financial statements (see note 9)	7,800

15 Taxation

The company is a registered charity and the Governors are of the opinion that the charitable company is not liable to corporation tax on its income, as all income is solely used for its charitable purposes, in accordance with Section 478 CTA 2010.

16 Tangible fixed assets

	Freehold Land and buildings £	Furniture equipment & apparatus £	Soft furnishings linens & utensils £	Total £
Cost				
At 1 July 2022	442,320	319,619	8,365	770,304
Additions	-	4,958	-	4,958
At 30 June 2023	442,320	324,577	8,365	775,262
Depreciation				
At 1 July 2022	200,226	237,598	8,365	446,189
Charge for the year	6,347	14,274	-	20,621
At 30 June 2023	206,573	251,872	8,365	466,810
Net book value				
At 30 June 2023	235,747	72,705	-	308,452
At 30 June 2022	242,094	82,021	-	324,115

17 Fixed asset investments

Other investments

	Listed investments £	Cash or cash equivalents £	Total £
Cost or Valuation			
At 1 July 2022	343,792	276	344,068
Revaluation	(3,020)	-	(3,020)
Additions	3,615	1	3,616
At 30 June 2023	344,387	277	344,664
Net book value			
At 30 June 2023	344,387	277	344,664
At 30 June 2022	343,792	276	344,068

18 Stock

	2023 £	2022 £
Stocks	5,000	4,000

Stocks represent the cost of provisions and other consumables held for use in the charity's day to day operations.

19 Debtors

	2023 £	2022 £
Trade debtors	13,495	15,751
Prepayments and accrued income	2,805	3,587
Other debtors	1,749	3,518
	18,049	22,856

20 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	591	5,315
Cash at bank	43,673	56,810
Short-term deposits	1,449	1,572
	45,713	63,697

21 Creditors: amounts falling due within one year

	2023	2022
	£	£
Room fees paid in advance	19,269	12,191
Credit card account	2,669	3,409
Trade creditors	4,122	6,477
Other taxation and social security	3,145	18,311
Accruals	94,095	77,098
Other creditors	13,256	10,253
	136,556	127,739

22 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments due under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Within one year	19,599	19,689
Between one and five years	76,371	73,510
After five years	24,112	40,233
Total future minimum lease payments	120,082	133,432

23 Funds

	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 30 June 2023 £
Unrestricted					
General					
Unrestricted income fund	623,110	1,069,871	(1,110,299)	(3,020)	579,662
Restricted					
Activities Fund	7,887	-	(2,227)	-	5,660
Total funds	630,997	1,069,871	(1,112,526)	(3,020)	585,322

	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 30 June 2022 £
Unrestricted					
General					
Unrestricted income fund	778,539	867,772	(1,024,925)	1,724	623,110
Restricted					
Activities Fund	10,508	-	(2,621)	-	7,887
Lift Fund	313	-	(313)	-	-
Infection Control Fund	-	4,843	(4,843)	-	-
Rapid Testing Fund	-	4,928	(4,928)	-	-
Infection Prevention and Control Fund	-	7,987	(7,987)	-	-
Testing Fund	-	5,675	(5,675)	-	-
Vaccination Fund	-	562	(562)	-	-
Carers Retention Bonus Fund	-	7,695	(7,695)	-	-
Total restricted	10,821	31,690	(34,624)	-	7,887
Total funds	789,360	899,462	(1,059,549)	1,724	630,997

23 Funds (continued)

Unrestricted funds

The funds of the charity include the following unrestricted funds:

Unrestricted Income Fund

This fund represents the reserves of the charity that are not held for specific purposes in restricted funds. The fund includes the "free reserves" of the charity, as well as reserves that are not immediately available for use by the charity, represented by fixed assets in the form or freehold property, furniture, equipment and soft furnishings, and by fixed asset investments that are not readily available for use by the charity.

Restricted funds

The funds of the charity also include restricted funds comprising unexpended balances of grants and donations held on trusts to be applied for specific purposes. Details of the restricted funds are as follows:

Activities Fund

This fund is maintained for the purpose of holding funds donated specifically for funding activities for the residents at Blenheim Lodge.

24 Analysis of net assets between funds

At 30 June 2023

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2023 £
Tangible fixed assets	308,452	-	308,452
Fixed asset investments	344,664	-	344,664
Current assets	63,102	5,660	68,762
Current liabilities	(136,556)	-	(136,556)
Total net assets	579,662	5,660	585,322

At 30 June 2022

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2022 £
Tangible fixed assets	324,115	-	324,115
Fixed asset investments	344,068	-	344,068
Current assets	82,666	7,887	90,553
Current liabilities	(127,739)	-	(127,739)
Total net assets	623,110	7,887	630,997

25 Analysis of net funds

	At 1 July 2022 £	Cash flows £	At 30 June 2023 £
Cash at bank and in hand	63,697	(17,984)	45,713
Net funds (debt)	63,697	(17,984)	45,713

26 Related party transactions

There were no related party transactions in the year.

Company registration number: 01375789

Charitable company registration number: 276926

West Somerset Home (Blenheim Lodge) Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2023

West Somerset Home (Blenheim Lodge) Limited

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West Somerset Home (Blenheim Lodge) Limited

Reference and Administrative Details

Governors	M Currie L M Francis S M Laver D Ricketts- TANNER (appointed 4 October 2023) M Stabb L M Vaughan
Secretary	J Bridal
Senior Management Team	M Moore, Manager
Principal Office	Blenheim Lodge North Road Minehead Somerset TA24 5QW
Registered Office	4 Irnham Road Minehead Somerset TA24 5DG The charitable company is incorporated in England.
Company Registration Number	01375789
Charitable company Registration Number	276926
Solicitors	Thorne Segar 3 Bancks Street Minehead Somerset TA24 5DE
Bankers	National Westminster Bank Plc Minehead Branch 9 The Parade Minehead Somerset TA24 5NL
Auditor	A C Mole Chartered Accountants Stafford House Blackbrook Park Avenue Taunton Somerset TA1 2PX

West Somerset Home (Blenheim Lodge) Limited

Governors' Report

The Governors, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 June 2023.

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as Governors.

Objectives and activities

Objects and aims

The main object of the charity is the establishment, operation, maintenance and support of a care home for older people. The charity may also support any similar objects and aims of a charitable nature. Blenheim Lodge was acquired as a care home for the elderly in Minehead in 1978. The Home has always aimed to provide the West Somerset area with care and accommodation of the highest standard at an affordable level.

The charity aims to deliver care to our residents aligned with our core value "that every resident has the right to a high quality service, promoting independence and individuality in an environment of respect, non-discrimination, confidentiality, equality, diversity and safety".

As a "registered care home" we are registered with the Care Quality Commission and governed by the Health and Social Care Act 2008 and its associated Regulations.

The conditions of our registration are that we provide care and accommodation for up to 30 people.

We are registered to provide personal (residential) care and are not allowed to deliver nursing care (this means care that can only be delivered under the supervision of a trained nurse.)

Objectives, strategies and activities

The objectives of the charity at Blenheim Lodge are to:

- provide a dedicated staff team to include a Manager and Senior Care Team who are well trained, supervised and motivated to deliver person centred care to our residents
- provide accommodation that is safe, secure and properly maintained
- encourage residents and their representatives to participate in planning their care delivery in order to encourage as full a life as possible
- ensure privacy, dignity, choice, independence, diversity and human rights are central to Blenheim Lodge core values
- use our quality assurance programme to encourage feedback on all aspects of our services
- alleviate the growing problem of loneliness and disconnection experienced by the elderly through communal living and a variety of activities organised by our staff and volunteers
- provide respite care for elderly people who live at home with their relatives or who are recuperating from a stay in hospital before returning to their own home

We measure our success in achieving our aims and objectives by various means including resident and relative questionnaires, encouraging resident and relative feedback and online reviews.

Our primary activity is to ensure the health and welfare of our residents through excellent care, promotion of mobility and independence, comfortable living and respect and dignity at a fair and reasonable cost.

Governors' Report

Philosophy of care

Blenheim Lodge Care Home aims to provide people living in the home with a secure, relaxed, non-institutionalised and homely environment in which their well-being and comfort are of prime importance.

Staff will strive to preserve and maintain the dignity, individuality and privacy of people living in the home within a warm and caring atmosphere. They will be sensitive and responsive to people's changing needs for medical/therapeutic, cultural, psychological, spiritual and emotional support.

In line with accepted best practice people living in the home are encouraged and supported to participate in the development of individual care plans. The support of family and friends may be appropriate and is greatly valued. Blenheim Lodge will actively promote and maintain people's ability and potential for self-care and individual independent living.

We recognise that our staff are the essential resource that enables us to accomplish our aims. Through training, supervision and example we develop a culture amongst the whole workforce that reflects our commitment to continuing care. We demand and expect staff to take pride in the quality of care provided.

Staff are appropriately trained and qualified to deliver good standards of care based on current best practice and regulatory requirements. Training updates and regular supervisions and appraisals ensure new and existing staff maintain standards and develop new skills and knowledge.

Blenheim Lodge takes responsibility for the promotion of a care environment where staff are motivated to treat everyone within the home whether person living there, team member, visitor or professional colleague with kindness and respect.

People's care will be based on the best evidence available to meet each person's needs. Care will be evidence based, encompassing knowledge and skills obtained from a range of different resources. These may include journals, training days and bulletins from health and social care organisations.

Blenheim Lodge staff work effectively with professional health and social care partners to deliver comprehensive care and support to people. Staff recognise the importance of accepting the limitations of their roles and knowledge and the vital role of their professional partners in delivering an effective package of care to people.

Our clients, their families and friends need opportunities for emotional and spiritual expression. To help fulfil this we encourage, but do not enforce social engagement and interaction. Since the onset of the Coronavirus pandemic opportunities and practices have had to be thoughtfully modified. We have had to find ways to minimise loneliness, alienation and disconnection of people within the home. Interaction with staff has become even more important as external contacts have been reduced.

Our care process emphasises the importance of staff communication and empathy with people on admission to the home. Staff introduce themselves to new people and take time to assess their needs. They will be able to discuss how they wish their stay at Blenheim Lodge to progress. When possible and clinically safe, they will be invited to join the numerous activities available. They will also be encouraged to contribute new ideas and suggestions.

Blenheim Lodge recognises the importance of working closely with residents' families to develop a mutually supportive network to benefit our residents' lives.

West Somerset Home (Blenheim Lodge) Limited

Governors' Report

Achievements and Performance

Throughout the financial year concluding June 2023 the Coronavirus had a significantly reduced impact upon the operation of the home. The priority of managers and staff remained to keep people safe whilst operating the home in a way that maintained financial viability.

People living in the home and staff were offered additional vaccinations by the community health teams, and legislation was in place to ensure all staff members had access to vaccination.

Staff were trained, updated and supervised in the practice of all measures put in place to maintain people's safety. Restrictions were adapted to allow controlled entry to the home and more relaxed mixing of people within the home.

Thorough LFT and PCR testing programmes continued as required. The manager responded promptly to changes and recommendations in Government guidance. Isolated cases of the virus amongst staff were managed and contained. The performance of the home continues to remain a source of pride.

The vacancy levels in the home improved throughout this period. Blenheim Lodge has historically needed 25 people living in the home to break even. The number of people living in the home varied between 21 and 28 across the twelve-month period. The maintenance of the occupancy of the home remained an important priority for the manager. Various possible additional streams of income were considered, in particular the possibility of working in closer partnership with NHS acute services and Social Services. The level of Social Service funding limits the number of people we can accommodate who are state funded.

Staffing levels in the home were maintained as a result of energetic and active recruitment. As staff left new staff were recruited. This resulted in some younger staff being employed and also the appointment of experienced senior staff. An electronic system to manage staff recruitment and training was maintained.

The maintenance and improvements to the fabric of the home have continued. Bedrooms and corridors have continued to be updated, refurbished and painted, as has the upstairs sun lounge. Outside the home, work has continued on the garden.

There were no Care Quality Commission inspections during this period. A system of recording key events in the home was implemented by the regulator and the home continues to be rated Good on the CQC website.

Blenheim Lodge has always been a good home but the standards and approach to care are always changing. The culture and approach to people living in the home was reviewed and a move towards a customer care approach was made. People were offered more choice at coffee, tea and lunch time. Changes were made to the presentation of the dining room. The customer care philosophy was introduced at induction of new staff and at staff handovers.

The flexible activities programme has continued. This is advertised through re-organised boards and regular bulletins. The monthly newsletter continues to be important to residents and is much improved. The activity co-ordinator has further grown in confidence and the changing programme continues to develop.

Staff were encouraged to work with the co-ordinator and see the importance of social activities and events to people's well-being. A monthly key workers' review of activities has continued and this is analysed to gain an insight into the activities most enjoyed and into the interests people have. This assists forward planning.

Staffing in the home has remained stable. Chefs and new kitchen staff have been appointed. Recruiting new staff was time consuming and included the appointment of key staff such as team leaders. The induction of staff continued as planned with a two-day programme.

The home remains a competitive employer. Pay and rewards are continually reviewed and the cost to the home is balanced against increased room fees.

Training for care staff is a major issue for all care providers. Annual updates for some key subjects mean that the job is never done. A responsive, adaptive annual training programme remains in place and is regularly reviewed. Appraisals completed for existing care and catering staff enabled some issues that staff identified as important to be addressed.

The problems of ensuring staff attend training remains central. There will always be variations in the commitment of staff to complete online training and attend taught sessions. Training needed in the future included incident and accident training, infection prevention and control training and further dementia training. Staff began individual qualifications and the general training level of staff in the home continued to improve.

The use of Care Docs, an electronic care planning system grew and has continued to be more fully used. The structured induction for new staff has continued with small bite-size tutorials being used to enable staff to become familiar with the systems.

People living in the home were regularly asked about the quality of care they received. Staff were interviewed and documentation was reviewed as part of the home's quality assurance measures. Checklists were produced for future reference. The Manager received regular up-dates and any information that was available relating to the future regulation patterns of CQC.

Throughout the year feedback from people living in the home was sought and where appropriate acted upon. A review of comments made to governors during their monitoring visits showed that people were very satisfied with the care and support they received.

Performance of investments

Our listed investments are managed by Albert Goodman Chartered Financial Planners and are held in two parts, CCLA investments and the Transact portfolio.

The Transact portfolio realised modest gains of £256 in the year. The value of the investments in the Transact portfolio at the end of the year was £11,141 including unrealised gains of £2,187.

The CCLA investments, which performed well last year, returned net unrealised losses of £3,276 during the year. The value of the CCLA investments at the end of the year was £333,246 including unrealised gains of £170,612.

Other investment in the Scottish Widows interest-bearing account remained at £277 and the Virgin Money account has now been closed.

Overall, the value of all our investments increased from £344,068 to £344,664 over the course of the year, having provided no funding this year for operational cash flows.

Costs associated with the management of the CCLA and Transact portfolio investments amounted to £194 for the year.

Public benefit

Benefit to the local community is deemed to be provision of a high calibre residential home where every staff member can be motivated to provide the best possible care, and operating surpluses are put into the provision of that care.

In addition we provide permanent, secure employment for around 45 people. Blenheim Lodge is a conscientious employer that seeks to contribute to the well-being of staff through fair remuneration and good working conditions.

The Governors 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.

Financial review

Total income generated during the year was £1,069,871 compared with £899,462 in the previous year. This year occupancy levels approached target during the year.

Expenditure increased by £52,977 from £1,059,549 to £1,112,526 with staff salaries and associated costs (including care agency staff costs) increasing by £34,377 from £817,061 to £851,438.

After taking into account realised and unrealised losses of £3,020 relating to investments, the net movement in funds for the year was a decrease of £45,675, with £43,448 relating to unrestricted funds and £2,227 relating to restricted funds.

Total funds at the end of the year were £585,322 with £579,662 relating to unrestricted funds and £5,660 relating to restricted funds. Unrestricted funds available for the use of the charity at the end of the year (free reserves) amounted to £271,210. The value of free reserves excludes unrestricted funds that are represented by fixed assets in the form of freehold property, furniture, equipment and soft furnishings, and by fixed asset investments that are not readily available for use by the charity.

We are aware of the demands on the charity's reserves as we emerge from the Covid pandemic and of the prospect of possible further demands in future years; however, we regard the use of the charity's reserves to be absolutely inevitable and unavoidable. We wish to build up the reserve funds to cope with any future demands arising but to also ensure that the improvements to the home continue in the year to follow.

Knowing the situation at the time of writing in 2024 our objective will be to maintain a consistently viable occupancy level of at least 86% corresponding to 25 rooms.

Our policy has been to draw on the charity's reserves to sustain the path back to viability, and we intend to continue to spend some of the reserves on completing the programme of refurbishment and modernisation of the fabric of the home if necessary. We are hoping that improvements going forward can be funded from income. Our intention is to improve the experience of our residents. We consider this is realistic because the charity fully owns its premises, has a good level of investments, and has no owners or directors to remunerate.

Policy on reserves

We still consider that we should have easy and ready (inside two weeks) access to cash/reserves sufficient to cover three months of outgoings in the region of £280,000. Currently, although we hold some cash reserves in our NatWest current and reserve accounts, we have short-term access to the remaining investments in the portfolio managed by Albert Goodman. We aim to ensure that the balance held in the working NatWest account remains above £25,000 after paying monthly staff wages of around £77,000.

Investment policy and objectives

The Governors are empowered by the Memorandum to invest the monies of the charity not immediately required for its purposes in such investment, securities or property as may be thought fit, subject to such conditions or consents (if any) as may be imposed by law.

The Governors are aware of the volatility of stock markets in connection with their investments, and have chosen to keep funds under management with Albert Goodman in a wide-based and modest risk portfolio which includes common investment funds managed by CCLA. The aims and objectives of the portfolio are to provide reasonably steady capital growth in a range of investments that are simple to administer with the advantage of rapid access to sums being realised within two weeks if required.

Plans for future periods

Aims and key objectives for future periods

In order to provide the service and care to people who want to live in our home we must operate as a financially viable business. As a Charity we have virtually no other means of income other than that generated by room fees and our previously substantial reserves. Traditionally people would have considered residential care as a first choice of care and support in advancing years. Today people are offered the choice to be supported at home for as long as possible. The fees paid for people funded by Social Services are less than the cost of the service provided. When attracting the interest of fully privately funded people we are competing with other homes with substantially more resources than we have. We believe that we do offer a service that suits and benefits people who want to live in a smaller community with a completely personalised service.

However the environment and hotel service aspects of the home cannot be other than first class, reflecting the standards which can be found in larger establishments.

We continue to be open to accommodating two people on reduced fees from Social Services. Indeed as part of charitable status we would aim to offer a small number of local authority places at any one time.

We have invested substantial amounts of our surplus reserves both in maintaining the viability of the service and in improving the facilities and appearance of the home. We recognize that in the immediate future our efforts must be focused on maintaining the occupancy of the home above 24.

To this end further attention will be focused on ensuring that our marketing and publicity strategies are robust and effective. We acknowledge the importance of the use of social media in maintaining a presence in the local and wider care marketplace.

As our financial position improves we will continue to improve the environment for people living in the home, and these improvements will support our care philosophy of maintaining people's independence and dignity.

We have actively focused on our key mission of providing residential care and accommodation to older people, however we will constantly review opportunities that may arise as a result of local or national initiatives.

We are a home with a history of involvement and service to the local community. As the restrictions of the pandemic are lifted we will explore opportunities to raise our profile in the town and surrounding district.

We acknowledge the importance of retaining our staff members as they are the foundation of the service we provide to people living in the home. We continue to review staff pay and conditions to ensure they are competitive and reflect the local and national marketplace. We continue to offer staff opportunities to access and complete all training required to carry out their roles to the best of their abilities. In addition we support staff who wish to gain additional higher level qualifications in order to benefit the home and their own interests.

Blenheim Lodge works as a charity to reinvest operating surpluses in the welfare of residents, whether that means in the fabric of the home, the deployment and training of staff, or aspects of resident experience, including the use of historic past surpluses, provided a responsible buffer can be maintained against the very challenging current times.

Structure, governance and management

Nature of governing document

West Somerset Home (Blenheim Lodge) Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 28 June 1978 and amended to allow for current governance arrangement on 19 April 2004. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of the company, each of whom agrees to contribute 25 pence in the event of the company winding up.

Governors' Report

Recruitment and appointment of Governors

No person other than a member of the company may be appointed a Governor. One third of the Governors retires by rotation every two years and are eligible for re-election. A member of the company or the Board of Governors may propose a person to be elected at any General Meeting to the office of Governor and the Governors may appoint any person to be a Governor to hold office until the next following Annual General Meeting. Members of the company are elected as such by the Board of Governors.

Induction and training of Governors

Prospective new Governors receive a file of information including our Philosophy of Care, Charity Commission publication "The Essential Trustee what you need to know", organisational chart of Governors and staff, staff job descriptions, minutes of meetings for the last 12 months, Blenheim Lodge Essential Information book for residents, Memorandum and Articles of Association, and previous annual accounts before they commit to becoming a Governor. They receive training by accompanying another Governor on two monthly inspections of the Home before taking on this responsibility by themselves. The Manager of the Home is available for any Governor to discuss anything they wish to, generally, at any time.

Third party indemnity insurance policy

The charity maintains a third party indemnity insurance policy for the benefit of the Governors. The policy was in force during the year and remains in force at the time of approval of this report.

Arrangements for setting key management personnel remuneration

Remuneration of the charity's key management personnel is considered and set annually at a Governors' meeting and will reflect pay increases to all staff.

Organisational structure

The Manager has the overall responsibility for the administration and running of the Home and is registered with the Care Quality Commission to this effect. The registration brings with it a range of legal responsibilities.

On a day to day basis the manager is assisted by the Care Supervisor who focuses on care standards and the training of staff. Team leaders play a major role in supervising care in depth, liaising with people and families in the home and observing at first hand the performance of staff.

Other senior staff are responsible for business administration and catering services.

The activities and performance of the home are overseen by the Governors who meet as necessary but at least bi monthly. Governors visit the home each week and complete reports of their visits.

Major risks and management of those risks

It is confirmed that the major risks to which the charity is exposed, as identified by the Governors, have been reviewed and that systems have been established to mitigate those risks. The Governors accept that the management and control of the charity rests with the Board of Governors and, as such, Governors' involvement in the key aspects of the risk management process is essential, particularly in setting the parameters of the process and in the review and consideration of the results.

This year has involved continual assessment of the protective measures needed to safeguard our residents and staff from Coronavirus and all other infection, and a careful assessment of current and expected future demands on the charity's reserves resulting from possible lower occupancy rates. We are continuing to work on attracting new residents by improvement of our premises, advertising, and closer cooperation with Social Services and NHS Acute Services.

Governors' Report

Disclosure of information to auditor

Each Governor has taken steps that they ought to have taken as a Governor in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information. The Governors confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Reappointment of auditor

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of A C Mole as auditors of the charitable company is to be proposed at the forthcoming Annual General Meeting.

Trustees' responsibilities in relation to the financial statements

The Governors (who are also the directors of West Somerset Home (Blenheim Lodge) Limited for the purposes of company law) are responsible for preparing the Governors' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the Governors to prepare financial statements for each financial year. Under company law the Governors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Governors are required to:

- select suitable accounting policies and 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 Governors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Governors of the charitable company on 19 March 2024 and signed on its behalf by:

M Currie 19/03/2024

.....

M Currie
Governor

Independent Auditor's Report to the Trustees of West Somerset Home (Blenheim Lodge) Limited

Opinion

We have audited the financial statements of West Somerset Home (Blenheim Lodge) Limited (the 'charitable company') for the year ended 30 June 2023, which comprise the Statement of Financial Activities, the Balance Sheet, the 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 charitable company's affairs as at 30 June 2023 and of its income and expenditure for the period 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 charitable company 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

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

We have nothing to report in this regard.

Independent Auditor's Report to the Trustees of West Somerset Home (Blenheim Lodge) Limited

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors Report (included within the Governors' report).

We have nothing to report in respect of the following matters in relation to the Charities (Accounts and Reports) Regulations 2008 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 (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly, we have been appointed under section 144 of the Charities Act 2011, and report in accordance with the Acts 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.

Independent Auditor's Report to the Trustees of West Somerset Home (Blenheim Lodge) Limited

Identifying and assessing potential risks of material misstatement due to irregularities
We considered the following when identifying and assessing risks of material misstatement due to irregularities, including fraud and non-compliance with laws and regulations:

- the legal and regulatory framework in which the charitable company operates
- the sector in which the charitable company operates
- the control environment and controls established to mitigate such risks
- the results of our enquiries of management about their identification and assessment of risks of irregularities
- discussions with the audit engagement team about where fraud might occur
- the incentives for fraud.

Laws and regulations which are considered to be significant to the charitable company include those relating to the requirements of financial reporting framework FRS102, the Companies Act 2006, the Charities Act 2011, UK tax legislation, employment law and health and safety. In addition, we consider other laws and regulation which may not directly impact the financial statements but may impact on the operation of the charitable company, such as the Care Quality Commission regulations.

As a result of these procedures we concluded, in accordance with International Auditing Standards, that a risk in relation to the potential for management override of controls existed.

Audit responses to risks identified
We undertook audit procedures to respond to the risks identified and designed our audit testing to respond to these risks. The additional procedures we undertook included the following:

- gaining an understanding of the charitable company's procedures for ensuring compliance with laws and regulations
- testing the appropriateness of journal entries and other adjustments
- considering whether accounting estimates were indicative of potential bias
- considering whether any transactions arose outside the normal course of business
- making enquiries of management
- corroborating our enquiries through review of Board Minutes and correspondence.

We also communicated relevant laws and regulations and potential fraud risks to all engagement team members and remained alert to any indicators of fraud or non-compliance with laws and regulations throughout the audit.

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. This description forms part of our auditor's report.

A C Mole 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.

Independent Auditor's Report to the Trustees of West Somerset Home (Blenheim Lodge) Limited

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.

ACMole

A C Mole (Statutory Auditor)

Stafford House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 19th March 2024

West Somerset Home (Blenheim Lodge) Limited

Statement of Financial Activities for the Year Ended 30 June 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

Year ended 30 June 2023

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	1,636	-	1,636
Charitable activities	4	1,063,658	-	1,063,658
Other trading activities	5	66	-	66
Investment income	6	4,180	-	4,180
Other income	7	331	-	331
Total Income		1,069,871	-	1,069,871
Expenditure on:				
Raising funds		(194)	-	(194)
Charitable activities	8	(1,110,105)	(2,227)	(1,112,332)
Total Expenditure		(1,110,299)	(2,227)	(1,112,526)
Net expenditure before other recognised gains and losses		(40,428)	(2,227)	(42,655)
Other recognised gains and losses				
Gains/losses on investment assets		(3,020)	-	(3,020)
Net movement in funds		(43,448)	(2,227)	(45,675)
Reconciliation of funds				
Total funds brought forward		623,110	7,887	630,997
Total funds carried forward	23	579,662	5,660	585,322

Comparative figures for the prior period are shown on the next page.

West Somerset Home (Blenheim Lodge) Limited

Statement of Financial Activities for the Year Ended 30 June 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

Year ended 30 June 2022 (comparative figures for the prior period)

	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	7,379	31,690	39,069
Charitable activities	4	854,657	-	854,657
Investment income	6	4,307	-	4,307
Other income	7	1,429	-	1,429
Total Income		867,772	31,690	899,462
Expenditure on:				
Raising funds		(864)	-	(864)
Charitable activities	8	(1,024,061)	(34,624)	(1,058,685)
Total Expenditure		(1,024,925)	(34,624)	(1,059,549)
Net expenditure before other recognised gains and losses		(157,153)	(2,934)	(160,087)
Other recognised gains and losses				
Gains/losses on investment assets		1,724	-	1,724
Net movement in funds		(155,429)	(2,934)	(158,363)
Reconciliation of funds				
Total funds brought forward		778,539	10,821	789,360
Total funds carried forward	23	623,110	7,887	630,997

All of the charitable company's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 23.

West Somerset Home (Blenheim Lodge) Limited

(Registration number: 01375789)
Balance Sheet as at 30 June 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	16	308,452	324,115
Investments	17	344,664	344,068
		653,116	668,183
Current assets			
Stocks	18	5,000	4,000
Debtors	19	18,049	22,856
Cash at bank and in hand	20	45,713	63,697
		68,762	90,553
Creditors: Amounts falling due within one year	21	(136,556)	(127,739)
Net current liabilities		(67,794)	(37,186)
Net assets		585,322	630,997
Funds of the charitable company:			
Restricted income funds			
Restricted funds	23	5,660	7,887
Unrestricted income funds			
Unrestricted funds		579,662	623,110
Total funds	23	585,322	630,997

The financial statements on pages 14 to 29 were approved by the Governors, and authorised for issue on 19 March 2024 and signed on their behalf by:

M Currie 19/03/2024

M Currie
Governor

West Somerset Home (Blenheim Lodge) Limited

Statement of Cash Flows for the Year Ended 30 June 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net expenditure for the reporting period (as per the statement of financial activities)		(45,675)	(158,363)
Adjustments to cash flows from non-cash items			
Depreciation		20,621	22,190
Investment income	6	(4,180)	(4,307)
Unrealised gains/losses on investment assets		3,020	(1,274)
		(26,214)	(141,754)
Working capital adjustments			
(Increase) in stocks	18	(1,000)	-
Decrease/(increase) in debtors	19	4,807	(9,395)
Increase in creditors	21	9,557	21,844
Net cash flows from operating activities		(12,850)	(129,305)
Cash flows from investing activities			
Interest receivable and similar income	6	564	30
Other income from fixed asset investments		3,616	4,277
Purchase of tangible fixed assets	16	(4,958)	(25,013)
Purchase of investments	17	(3,616)	(31,990)
Sale of investments		-	145,721
Net cash flows from investing activities		(4,394)	93,025
Cash flows from financing activities			
(Repayment of) loans and borrowings	21	(740)	(1,827)
Net decrease in cash and cash equivalents		(17,984)	(38,107)
Cash and cash equivalents at 1 July		63,697	101,804
Cash and cash equivalents at 30 June		45,713	63,697

Cash and cash equivalents at the end of the year comprise cash at bank and in hand £45,713 (2022 - £63,697).

All of the cash flows are derived from continuing operations during the above two periods.

1 Charitable company status

The charitable company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding 25 pence towards the assets of the charitable company in the event of liquidation.

The address of its registered office is:
4 Irnham Road
Minehead
Somerset
TA24 5DG

The principal place of business is:
Blenheim Lodge
North Road
Minehead
Somerset
TA24 5QW

The charity is incorporated in England.

These financial statements were authorised for issue by the Governors on 19 March 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
West Somerset Home (Blenheim Lodge) Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Public benefit entity
The charity is a public benefit entity.

Going concern
The Governors consider that there are no material uncertainties about the charitable company's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charitable company.

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

Donations

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Where appropriate donations are included in a restricted fund and are used for the purpose that the donation was made for.

Grants receivable

Grants are recognised when the charitable company 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.

Investment income

Interest on cash deposits is recognised when received. Dividends are recognised when the dividend has been declared and received.

Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

All expenditure is inclusive of VAT.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and Governors's meetings and reimbursed expenses.

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.

Taxation

The charitable company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charitable company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost.

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 on a straight line basis as follows:

Asset class	Depreciation method and rate
Freehold buildings	2% on relevant cost
Furniture equipment and apparatus	12.5% on cost
Soft furnishings linens and utensils	12.5% on cost

Fixed asset investments
Fixed asset investments are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock
Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Cost is determined on the first-in, first-out basis.

Trade debtors
Trade debtors are amounts due from residents at Blenheim Lodge for accommodation and care services provided in the ordinary course of the charity's operations.

Trade debtors are recognised at the transaction value. A provision for the impairment of trade debtors is established when there is evidence that the charity will not be able to collect all amounts due according to the original terms of the transaction.

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
Trade creditors are recognised where the charity has a present obligation resulting from a past event that will result in the probable transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions
The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	636	-	636
Grants, including capital grants;			
Local authority grants	1,000	-	1,000
Total for 2023	1,636	-	1,636
Total for 2022	7,379	31,690	39,069

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Operation of residential care home	1,063,658	1,063,658
Total for 2023	1,063,658	1,063,658
Total for 2022	854,657	854,657

5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Local fundraising	66	66
Total for 2023	66	66

6 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	564	564
Other income from fixed asset investments	3,616	3,616
Total for 2023	4,180	4,180
Total for 2022	4,307	4,307

7 Other income

	Unrestricted funds General £	Total funds £
Solar energy incentive income	331	331
Total for 2023	331	331
Total for 2022	1,429	1,429

8 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Care salaries and NIC	739,368	-	739,368	689,005
Care agency staff	-	-	-	8,113
Management and office salaries and NIC	93,410	-	93,410	102,811
Maintenance salaries and NIC	7,116	-	7,116	6,640
Employer pension contributions	11,544	-	11,544	10,492
Provisions	44,075	-	44,075	40,758
Establishment costs	88,745	-	88,745	81,457
Operating costs	91,773	2,227	94,000	91,154
Depreciation	20,621	-	20,621	22,190
Governance costs (note 9)	13,453	-	13,453	6,065
	1,110,105	2,227	1,112,332	1,058,685

9 Analysis of governance and support costs

Governance costs

	Unrestricted General £	Total 2023 £	Total 2022 £
Audit fees			
Audit of the financial statements	7,800	7,800	-
Independent examiner fees			
Examination of the financial statements	-	-	1,140
Other fees paid to examiners	300	300	3,840
Accountancy fees	4,020	4,020	-
Companies House fees	13	13	13
Governors and officers indemnity insurance	1,290	1,290	1,042
Printing postage and stationery	30	30	30
	13,453	13,453	6,065

10 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023 £	2022 £
Operating leases - plant and machinery	18,300	14,435
Audit fees	7,800	-
Depreciation of fixed assets	20,621	22,190

11 Governors remuneration and expenses

The Governors are proscribed by the memorandum from obtaining any remuneration or other benefit from the Charity. In compliance with the clause no Governors, nor anyone connected with them, have received any remuneration or expenses from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	794,214	753,691
Social security costs	45,680	44,765
Pension costs	11,544	10,492
	851,438	808,948

The monthly average number of persons (including senior management team) employed by the charitable company during the year was as follows:

	2023 No	2022 No
Charitable activities: operation of residential care home	46	46

Contributions to the employee pension schemes for the year totalled £11,544 (2022 - £10,492).

No employee received emoluments of more than £60,000 during the year (2022 - none).

The total employee benefits of the key management personnel of the charitable company (the Senior Management Team) were £41,165 (2022 - £41,129).

13 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	-	1,140
Other fees to examiners		
All other services	300	3,840

14 Auditors' remuneration

	2023 £
Audit of the financial statements (see note 9)	7,800

15 Taxation

The company is a registered charity and the Governors are of the opinion that the charitable company is not liable to corporation tax on its income, as all income is solely used for its charitable purposes, in accordance with Section 478 CTA 2010.

16 Tangible fixed assets

	Freehold Land and buildings £	Furniture equipment & apparatus £	Soft furnishings linens & utensils £	Total £
Cost				
At 1 July 2022	442,320	319,619	8,365	770,304
Additions	-	4,958	-	4,958
At 30 June 2023	442,320	324,577	8,365	775,262
Depreciation				
At 1 July 2022	200,226	237,598	8,365	446,189
Charge for the year	6,347	14,274	-	20,621
At 30 June 2023	206,573	251,872	8,365	466,810
Net book value				
At 30 June 2023	235,747	72,705	-	308,452
At 30 June 2022	242,094	82,021	-	324,115

17 Fixed asset investments

Other investments

	Listed investments £	Cash or cash equivalents £	Total £
Cost or Valuation			
At 1 July 2022	343,792	276	344,068
Revaluation	(3,020)	-	(3,020)
Additions	3,615	1	3,616
At 30 June 2023	344,387	277	344,664
Net book value			
At 30 June 2023	344,387	277	344,664
At 30 June 2022	343,792	276	344,068

18 Stock

	2023 £	2022 £
Stocks	5,000	4,000

Stocks represent the cost of provisions and other consumables held for use in the charity's day to day operations.

19 Debtors

	2023 £	2022 £
Trade debtors	13,495	15,751
Prepayments and accrued income	2,805	3,587
Other debtors	1,749	3,518
	18,049	22,856

20 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	591	5,315
Cash at bank	43,673	56,810
Short-term deposits	1,449	1,572
	45,713	63,697

21 Creditors: amounts falling due within one year

	2023	2022
	£	£
Room fees paid in advance	19,269	12,191
Credit card account	2,669	3,409
Trade creditors	4,122	6,477
Other taxation and social security	3,145	18,311
Accruals	94,095	77,098
Other creditors	13,256	10,253
	136,556	127,739

22 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments due under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Within one year	19,599	19,689
Between one and five years	76,371	73,510
After five years	24,112	40,233
Total future minimum lease payments	120,082	133,432

23 Funds

	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 30 June 2023 £
Unrestricted					
General					
Unrestricted income fund	623,110	1,069,871	(1,110,299)	(3,020)	579,662
Restricted					
Activities Fund	7,887	-	(2,227)	-	5,660
Total funds	630,997	1,069,871	(1,112,526)	(3,020)	585,322

	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 30 June 2022 £
Unrestricted					
General					
Unrestricted income fund	778,539	867,772	(1,024,925)	1,724	623,110
Restricted					
Activities Fund	10,508	-	(2,621)	-	7,887
Lift Fund	313	-	(313)	-	-
Infection Control Fund	-	4,843	(4,843)	-	-
Rapid Testing Fund	-	4,928	(4,928)	-	-
Infection Prevention and Control Fund	-	7,987	(7,987)	-	-
Testing Fund	-	5,675	(5,675)	-	-
Vaccination Fund	-	562	(562)	-	-
Carers Retention Bonus Fund	-	7,695	(7,695)	-	-
Total restricted	10,821	31,690	(34,624)	-	7,887
Total funds	789,360	899,462	(1,059,549)	1,724	630,997

23 Funds (continued)

Unrestricted funds

The funds of the charity include the following unrestricted funds:

Unrestricted Income Fund

This fund represents the reserves of the charity that are not held for specific purposes in restricted funds. The fund includes the "free reserves" of the charity, as well as reserves that are not immediately available for use by the charity, represented by fixed assets in the form or freehold property, furniture, equipment and soft furnishings, and by fixed asset investments that are not readily available for use by the charity.

Restricted funds

The funds of the charity also include restricted funds comprising unexpended balances of grants and donations held on trusts to be applied for specific purposes. Details of the restricted funds are as follows:

Activities Fund

This fund is maintained for the purpose of holding funds donated specifically for funding activities for the residents at Blenheim Lodge.

24 Analysis of net assets between funds

At 30 June 2023

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2023 £
Tangible fixed assets	308,452	-	308,452
Fixed asset investments	344,664	-	344,664
Current assets	63,102	5,660	68,762
Current liabilities	(136,556)	-	(136,556)
Total net assets	579,662	5,660	585,322

At 30 June 2022

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2022 £
Tangible fixed assets	324,115	-	324,115
Fixed asset investments	344,068	-	344,068
Current assets	82,666	7,887	90,553
Current liabilities	(127,739)	-	(127,739)
Total net assets	623,110	7,887	630,997

25 Analysis of net funds

	At 1 July 2022 £	Cash flows £	At 30 June 2023 £
Cash at bank and in hand	63,697	(17,984)	45,713
Net funds (debt)	63,697	(17,984)	45,713

26 Related party transactions

There were no related party transactions in the year.

07350/AS/AC/SJC

25 March 2024

acm
acmole

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The Governors
West Somerset Home (Blenheim Lodge) Ltd
4 Irnham Road
Minehead
Somerset
TA24 5DG

Dear Sirs

West Somerset Home (Blenheim Lodge) Ltd

In accordance with our normal practice, we are writing to draw your attention to various matters which arose during the course of our audit of the charity's accounts for the year ended 30 June 2023.

This letter summarises our audit findings as well as communicating those matters, we are required to set out in writing.

We have completed our audit work satisfactorily and did not encounter any significant difficulties during the audit.

A small number of potential adjustments were identified during our audit. Appendix A lists the unadjusted misstatements identified, except for those considered clearly trivial. You have confirmed that the total of the unadjusted misstatements are not material to the financial statements and that these items will not be adjusted.

A scheduled of the misstatements identified during our audit work which have been adjusted in the financial statements is included in Appendix B.

We do not propose any modifications to our audit opinion and hence will be issuing a clean audit report on the accounts.

During the course of our work we identified that some Governors are not included on the Charity Commission website as Trustees, we would recommend this is updated so all Governors are registered as Trustees with the Commission.

In addition, we identified that prior to new contracts being issued in November 2022, there were no letters available to confirm employees' rates of pay. We would recommend letters are sent to employees, and retained by yourselves, to confirm any changes to pay when a new contract is not issued.

Chartered Accountants • Chartered Tax Advisers • Registered Auditors

Partners: David Perry BSc FCA CTA • Amanda Gunter FCA CTA • Alexandra Shore FCA CTA DChA • Michael Cook BSc FCA • Robert Selley BSc FCCA
Associate Partners: Rebecca Oatley FCA CTA TEP • Sarah Twist FCA DChA • Adam Knight FCA

Registered to carry on audit work in the UK and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.
Details about our audit registration can be viewed at www.auditregister.org.uk under reference number C005392366.

Finally, we note the Articles of Association state that accounts should be approved by the Board at a general meeting, with notice of the meeting and a copy of accounts issued at least 21 days prior to the meeting. These requirements were not met this year. Going forward we would suggest that the Articles are updated or complied with, to ensure that Company law is followed. We also note that the Articles stipulate that two Governors are considered a quorum – meaning that any two Governors acting together can make legally binding decisions. This does appear quite low given the size of the Board, and we would note that best practice would be for quorum to be higher than currently set out in the Articles.

As you are aware from our letter of engagement, our audit procedures were directed towards testing the accounting systems in operation upon which we have based our assessment of the accounts. We have not identified any issues in this respect. Our work is not designed to provide a full and accurate reflection of all weaknesses that may be present in your system.

Please note that this report has been prepared for the sole use of West Somerset Home (Blenheim Lodge) Ltd. It must not be disclosed to third parties, quoted or referred to, without our prior written consent. No responsibility is assumed by us to any other person.

The purpose of the audit was to enable us to express an opinion on the financial statements. The audit included consideration of internal controls relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal controls. The matters reported above are limited to those deficiencies that the auditor has identified during the audit and that the auditor has concluded are of sufficient importance to merit being reported to those charged with governance.

We would like to take this opportunity of expressing our thanks to your staff for their assistance during the course of our audit.

If we can be of any further assistance, please contact Alexandra Shore.

Yours faithfully

ACMore

West Somerset Home (Blenheim Lodge) Ltd
List of Audit Adjustments
Year Ended 30 June 2023

Appendix A – UNADJUSTED MISSTATEMENTS

		Accounting Entry		Profit & Loss	Balance Sheet
	Description	**Dr £**	**Cr £**	**£**	**£**
1	Investments	1,449			1,449
	Cash at Bank		1,449		(1,449)
	Being Transact cash included in cash at bank				
2	Gain/Loss on Investments	1,456		(1,456)	
	Investments		1,456		(1,456)
	Being investments valued at mid-market price as opposed to bid price				
	Total of unadjusted errors	**2,905**	**2,905**	**(1,456)**	**(1,456)**

Appendix B – ADJUSTED MISSTATEMENTS

		Accounting Entry		Profit & Loss	Balance Sheet
	Description	**Dr £**	**Cr £**	**£**	**£**
1	Audit fee	7,800		7,800	
	Accruals		7,800		7,800
	Being accrual for A C Mole audit				
	Total of adjusted errors	**7,800**	**7,800**	**7,800**	**7,800**

WEST SOMERSET HOME (BLENHEIM LODGE) LIMITED

England & Wales - Charity number 276926

Accounts

OL

Company registration number: 01375789

Charity registration number: 276926

West Somerset Home (Blenheim Lodge) Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2022

West Somerset Home (Blenheim Lodge) Limited

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West Somerset Home (Blenheim Lodge) Limited

Reference and Administrative Details

Governors	M Currie L M Francis S M Laver (appointed 12 April 2022) M Stabb L M Vaughan
Secretary	J Bridal
Senior Management Team	M Moore, Manager
Principal Office	Blenheim Lodge North Road Minehead Somerset TA24 5QB
Registered Office	4 Irnham Road Minehead Somerset TA24 5DG The charity is incorporated in England.
Company Registration Number	01375789
Charity Registration Number	276926
Solicitors	Thorne Segar 3 Bancks Street Minehead Somerset TA24 5DE
Bankers	National Westminster Bank Plc Minehead Branch 9 The Parade Minehead Somerset TA24 5NL
Independent Examiner	K H D Preston FCA TEP Amherst & Shapland Limited Chartered Accountants 4 Irnham Road Minehead Somerset TA24 5DG

West Somerset Home (Blenheim Lodge) Limited

Governors' Report

The Governors, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 June 2022.

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as Governors.

Objectives and activities

Objects and aims

The main object of the charity is the establishment, operation, maintenance and support of a care home for older people. The charity may also support any similar objects and aims of a charitable nature. Blenheim Lodge was acquired as a care home for the elderly in Minehead in 1978. The Home has always aimed to provide the West Somerset area with care and accommodation of the highest standard at an affordable level.

The charity aims to deliver care to our residents aligned with our core value "that every resident has the right to a high quality service, promoting independence and individuality in an environment of respect, non-discrimination, confidentiality, equality, diversity and safety".

As a "registered care home" we are registered with the Care Quality Commission and governed by the Health and Social Care Act 2008 and its associated Regulations.

The conditions of our registration are that we provide care and accommodation for up to 30 people.

We are registered to provide personal (residential) care and are not allowed to deliver nursing care (this means care that can only be delivered under the supervision of a trained nurse.)

Objectives, strategies and activities

The objectives of the charity at Blenheim Lodge are to:

- provide a dedicated staff team to include a Manager and Senior Care Team who are well trained, supervised and motivated to deliver person centred care to our residents
- provide accommodation that is safe, secure and properly maintained
- encourage residents and their representatives to participate in planning their care delivery in order to encourage as full a life as possible
- ensure privacy, dignity, choice, independence, diversity and human rights are central to Blenheim Lodge core values
- use our quality assurance programme to encourage feedback on all aspects of our services
- alleviate the growing problem of loneliness and disconnection experienced by the elderly through communal living and a variety of activities organised by our staff and volunteers
- provide respite care for elderly people who live at home with their relatives or who are recuperating from a stay in hospital before returning to their own home

We measure our success in achieving our aims and objectives by various means including resident and relative questionnaires, encouraging resident and relative feedback and online reviews.

Our primary activity is to ensure the health and welfare of our residents through excellent care, promotion of mobility and independence, comfortable living and respect and dignity at a fair and reasonable cost.

West Somerset Home (Blenheim Lodge) Limited

Governors' Report

Philosophy of care

Blenheim Lodge Care Home aims to provide people living in the home with a secure, relaxed, non-institutionalised and homely environment in which their well-being and comfort are of prime importance.

Staff will strive to preserve and maintain the dignity, individuality and privacy of people living in the home within a warm and caring atmosphere. They will be sensitive and responsive to people's changing needs for medical/therapeutic, cultural, psychological, spiritual and emotional support.

In line with accepted best practice people living in the home are encouraged and supported to participate in the development of individual care plans. The support of family and friends may be appropriate and is greatly valued. Blenheim Lodge will actively promote and maintain people's ability and potential for self-care and individual independent living.

We recognise that our staff are the essential resource that enables us to accomplish our aims. Through training, supervision and example we develop a culture amongst the whole workforce that reflects our commitment to continuing care. We demand and expect staff to take a pride in the quality of care provided.

Staff are appropriately trained and qualified to deliver good standards of care based on current best practice and regulatory requirements. Training updates and regular supervisions and appraisals ensure new and existing staff maintain standards and develop new skills and knowledge.

Blenheim Lodge takes responsibility for the promotion of a care environment where staff are motivated to treat everyone within the home whether person living there, team member, visitor or professional colleague with kindness and respect.

People's care will be based on the best evidence available to meet each person's needs. Care will be evidence based, encompassing knowledge and skills obtained from a range of different resources. These may include journals, training days and bulletins from health and social care organisations.

Blenheim Lodge staff work effectively with professional health and social care professional partners to deliver comprehensive care and support to people. Staff recognise the importance of accepting the limitations of their roles and knowledge and the vital role of their professional partners in delivering an effective package of care to people.

Our clients, their families and friends need opportunities for emotional and spiritual expression. To help fulfil this we encourage, but do not enforce social engagement and interaction. Since the onset of the Coronavirus pandemic opportunities and practices have had to be thoughtfully modified. We have had to find ways to minimise loneliness, alienation and disconnection of people within the home. Interaction with staff has become even more important as external contacts have been reduced.

Our care process emphasises the importance of staff communication and empathy with people on admission to the home. Staff introduce themselves to new people and take time to assess their needs. They will be able to discuss how they wish their stay at Blenheim Lodge to progress. When possible and clinically safe, they will be invited to join the numerous activities available. They will also be encouraged to contribute new ideas and suggestions.

Blenheim Lodge recognises the importance of working closely with residents' families to develop a mutually supportive network to benefit our residents' lives.

West Somerset Home (Blenheim Lodge) Limited

Governors' Report

Achievements and Performance

Throughout the financial year concluding June 2022 the Coronavirus pandemic continued to impact upon the operation of the home. The priority of managers and staff remained to keep people safe whilst operating the home in a way that maintained financial viability.

People living in the home and staff were offered additional vaccinations by the community health teams. Legislation was in place to ensure all staff were vaccinated

Staff were trained, up-dated and supervised in the practice all measures put in place to maintain people's safety. Restrictions were gradually lifted allowing controlled entry to the home and more relaxed mixing of people within the home.

Regular and thorough LFT and PCR testing programmes continued. The manager responded promptly to changes and recommendations in Government guidance. There were periods of increased anxiety for example in October 2021 when the prevalence of the virus increased in the local area. Isolated cases of the virus amongst staff were managed and contained. The performance of the home throughout the pandemic remains a source of pride.

The vacancy levels in the home throughout this period continued to challenge the financial balance of the home. Blenheim Lodge has historically needed 25 people living in the home to break even. The number of people living in the home varied between 20 and 25 across the twelve month period. The maintenance of the occupancy of the home remained an important priority for the manager. Various additional possible streams of income were considered, in particular the possibility of working in closer partnership with NHS acute services. The level of Social Service funding limits the number of people we can accommodate who are state funded.

Staffing levels in the home were maintained as a result of energetic and active recruitment. As staff left new staff were recruited. This resulted in some younger staff being employed and also the appointment of experienced senior staff. An electronic system to manage staff recruitment and training was implemented.

The maintenance and improvements to the fabric of the home continued. Using a combination of Infection Control Grants and other income improvements were made that contributed to the infection control in the home. The conservatory was improved and up-dated enabling visitors to meet residents in a controlled environment and a safe space for health professionals to carry out vaccinations etc. Bedrooms continued to be decorated and up-graded as opportunities arose. A new bathroom was installed. Outside the home work continued on the garden. A major investment was the installation of a state of the art call bell system.

There were no Care Quality Commission inspections during this period. A system of recording key events in the home was implemented by the regulator and the home continues to be rated Good on the CQC web-site.

In July 2021 the manager commissioned the optimistically entitled "Post-Covid Project." This was a short-term initiative to support the home as it emerged from the pandemic and re-focussed on a range of quality issues in the home.

Blenheim has always been a good home but the standards and approach to care are always changing. The culture and approach to people living in the home was reviewed and a move towards a customer care approach was made. People were offered more choice at coffee, tea and lunch time. Changes were made to the presentation of the dining room. The customer care philosophy was introduced at induction of new staff and at staff handovers.

As a result of the Covid restrictions group social activities had been curtailed for some months. The newly appointed activity co-ordinator developed and delivered a programme of activities and 1:1 contacts. The programme was advertised through re-organised boards and regular bulletins. The monthly newsletter did turn out to be very expensive to print and produce. The activity co-ordinator grew in confidence and the changing programme continues to develop.

Staff were encouraged to work with the co-ordinator and see the importance of social activities and events to people's well-being. An activities questionnaire was completed with the assistance of the key workers and analysed to gain an insight into the types of activities and interests people had for the future.

Governors' Report

There had been substantial changes in staffing of the home. At times staff shortages had resulted in the Manager and senior staff working "on the floor." Recruiting new staff was time consuming and included the appointment of key staff such as team leaders. The induction of staff was reviewed and a two day programme was put in place.

The review of pay and re-writing of job descriptions resulted in the home being a more competitive employer. The arrival of so many new staff did put pressure on existing senior staff. Pay and rewards are continually reviewed and the cost to the home is balanced against increased room fees.

Training for care staff is a major issue for all care providers. Annual up-dates for some key subjects mean that the job is never done. The home changed the on-line training offered and supplement this with formal and informal taught sessions by senior staff. Appraisals completed for existing care and catering staff enabled some issues staff identified as important to be addressed.

The problems of ensuring staff attend training remains central. There will always be variations in the commitment of staff to complete on-line training and attend taught sessions. Training needed in the future included further dementia training, IDDSI and First Aid. Staff began individual qualifications and the general training level of staff in the home continued to improve.

The use of the Care Docs, an electronic care planning system grew and was more fully used. The importance of a structured induction for new staff was identified and small bite-size tutorials were used to enable staff to become familiar with the systems.

People living in the home were regularly asked about the quality of care they received. Staff were interviewed and documentation was reviewed as part of the home's quality assurance measures. Checklists were produced for future reference. The Manager received regular up-dates and any information that was available relating to the future regulation patterns of CQC.

Throughout the year feedback from people living in the home was sought and where appropriate acted upon. A review of comments made to governors during their monitoring visits showed that people were very satisfied with the care and support they received. These are some examples of what people said "They do all they can for me. I have absolutely no complaints. Food is wonderful. Drinks are always available." "I am very pleased with how it turned out.. I have settled surprisingly well." Staff were said to be "All very good. All very nice."

Performance of investments

Our listed investments are managed by Albert Goodman Chartered Financial Planners and are held in two parts, CCLA investments and the Transact portfolio.

The Transact portfolio that had performed so well in 2021 produced more modest realised gains of £450, with unrealised losses of £1,119 accruing during the year. The value of the investments in the Transact portfolio at the end of the year was £10,684 including unrealised gains of £1,931.

The gains on CCLA investments which performed well last year were considerably reduced, with net unrealised gains of £2,393 accruing during the year. The value of the CCLA investments at the end of the year was £333,108 including unrealised gains of £173,888.

Other investments in the Scottish Widows interest-bearing account remained at £276 and the Virgin Money account has now been closed.

Overall, the value of all our investments reduced from £456,525 to £344,068 over the course of the year, having provided £145,721 in funding for operational cash flows including the programme of refurbishment and modernisation of facilities in residents' accommodation and other areas of the home.

Costs associated with the management of the CCLA and Transact portfolio investments amounted to £864 for the year.

Governors' Report

Public benefit

Benefit to the local community is deemed to be provision of a high calibre residential home where every staff member can be motivated to provide the best possible care, and operating surpluses are put into the provision of that care.

In addition we provide permanent, secure employment for 45 people. Blenheim Lodge is a conscientious employer that seeks to contribute to the well-being of staff through fair remuneration and good working conditions.

The Governors 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.

Financial review

Total income generated during the year was £899,462 compared with £723,693 in the previous year. As stated previously, occupancy levels were below target levels during the year.

Expenditure increased by £168,956 from £890,593 to £1,059,549 with staff salaries and associated costs (including care agency staff costs) increasing by £143,369 from £673,692 to £817,061.

After taking into account realised and unrealised gains of £1,724 relating to investments, the net movement in funds for the year was a decrease of £158,363, with £155,429 relating to unrestricted funds and £2,934 relating to restricted funds.

Total funds at the end of the year were £630,997 with £623,110 relating to unrestricted funds and £7,887 relating to restricted funds. Unrestricted funds available for the use of the charity at the end of the year (free reserves) amounted to £298,995. The value of free reserves excludes unrestricted funds that are represented by fixed assets in the form of freehold property, furniture, equipment and soft furnishings, and by fixed asset investments that are not readily available for use by the charity.

We are aware of the demands on the charity's reserves in this second Coronavirus affected year, and of the prospect of further demands in future years; however, we regard the use of the charity's reserves to be absolutely inevitable and unavoidable. We have built up the reserve funds to cope with these demands as the UK adapts to life with the ongoing presence of the virus, modified lifestyles and vaccination.

Knowing the situation at the time of writing in 2023 our objective will be to maintain a consistently viable occupancy level of at least 86% corresponding to 25 rooms.

Our policy has been to draw on the charity's reserves to sustain the path back to viability, and we intend to continue to spend some of the reserves on completing the programme of refurbishment and modernisation of the fabric of the home and the experience of our residents. We consider this is realistic because the charity fully owns its premises, has a good level of investments, and has no owners or directors to remunerate.

Policy on reserves

We still consider that we should have easy and ready (inside two weeks) access to cash/reserves sufficient to cover three months of budgeted outgoings, currently in the region of £282,000. Although we hold some cash reserves in our NatWest current and reserve accounts, we have short-term access to the remaining investments in the portfolio managed by Albert Goodman. We aim to ensure that the balance held in the working NatWest account remains above £20,000 after paying monthly staff wages of around £70,000.

Investment policy and objectives

The Governors are empowered by the Memorandum to invest the monies of the charity not immediately required for its purposes in such investment, securities or property as may be thought fit, subject to such conditions or consents (if any) as may be imposed by law.

The Governors are aware of the volatility of stock markets in connection with their investments, and have chosen to keep funds under management with Albert Goodman in a wide-based and modest risk portfolio which includes common investment funds managed by CCLA. The aims and objectives of the portfolio are to provide reasonably steady capital growth in a range of investments that are simple to administer with the advantage of rapid access to sums being realised within two weeks if required.

Plans for future periods

Aims and key objectives for future periods

In order to provide the service and care to people who want to live in our home we must operate as a financially viable business. As a Charity we have virtually no other means of income other than that generated by room fees and our previously substantial reserves. Traditionally people would have considered residential care as a first choice of care and support in advancing years. Today people are offered the choice to be supported at home for as long as possible. The fees paid for people funded by Social Services are less than the cost of the service provided. When attracting the interest of fully privately funded people we are competing with other homes with substantially more resources than we have. We believe that we do offer a service that suits and benefits people who want to live in a smaller community with a completely personalised service.

However the environment and hotel service aspects of the home cannot be other than first class, reflecting the standards which can be found in larger establishments.

We continue to be open to accommodating two people on reduced fees from Social Services. Indeed as part of charitable status we would aim to offer a small number of local authority places at any one time.

We have invested substantial amounts of our surplus reserves both in maintaining the viability of the service and in improving the facilities and appearance of the home. We recognize that in the immediate future our efforts must be focused on maintaining the occupancy of the home above 25.

To this end further attention will be focused on ensuring that our marketing and publicity strategies are robust and effective. We acknowledge the importance of the use of social media in maintaining a presence in the local and wider care marketplace.

As our financial position improves we will continue to improve the environment for people living in the home, and these improvements will support our care philosophy of maintaining people's independence and dignity.

We have actively focused on our key mission of providing residential care and accommodation to older people, however we will constantly review opportunities that may arise as a result of local or national initiatives.

We are a home with a history of involvement and service to the local community. As the restrictions of the pandemic are lifted we will explore opportunities to raise our profile in the town and surrounding district.

We acknowledge the importance of retaining our staff members as they are the foundation of the service we provide to people living in the home. We continue to review staff pay and conditions to ensure they are competitive and reflect the local and national marketplace. We continue to offer staff opportunities to access and complete all training required to complete their roles to the best of their abilities. In addition we support staff who wish to gain additional higher level qualifications in order to benefit the home and their own interests.

Blenheim Lodge works as a charity to reinvest operating surpluses in the welfare of residents, whether that means in the fabric of the home, the deployment and training of staff, or aspects of resident experience, including the use of historic past surpluses, provided a responsible buffer can be maintained against the very challenging current times.

Governors' Report

Structure, governance and management

Nature of governing document

West Somerset Home (Blenheim Lodge) Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 28 June 1978 and amended to allow for current governance arrangement on 19 April 2004. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of the company, each of whom agrees to contribute 25 pence in the event of the company winding up.

Recruitment and appointment of Governors

No person other than a member of the company may be appointed a Governor. One third of the Governors retires by rotation every two years and are eligible for re-election. A member of the company or the Board of Governors may propose a person to be elected at any General Meeting to the office of Governor and the Governors may appoint any person to be a Governor to hold office until the next following Annual General Meeting. Members of the company are elected as such by the Board of Governors.

Induction and training of Governors

Prospective new Governors receive a file of information including our Philosophy of Care, Charity Commission publication "The Essential Trustee what you need to know", organisational chart of Governors and staff, staff job descriptions, minutes of meetings for the last 12 months, Blenheim Lodge Essential Information book for residents, Memorandum and Articles of Association, and previous annual accounts before they commit to becoming a Governor. They receive training by accompanying another Governor on two monthly inspections of the Home before taking on this responsibility by themselves. The Manager of the Home is available for any Governor to discuss anything they wish to, generally, at any time.

Third party indemnity insurance policy

The charity maintains a third party indemnity insurance policy for the benefit of the Governors. The policy was in force during the year and remains in force at the time of approval of this report.

Arrangements for setting key management personnel remuneration

Remuneration of the charity's key management personnel is considered and set annually at a Governors' meeting and will reflect pay increases to all staff.

Organisational structure

The Manager has the overall responsibility for the administration and running of the Home and is registered with the Care Quality Commission to this effect. The registration brings with it a range of legal responsibilities.

On a day to day basis the manager is assisted by the Care Supervisor who focuses on care standards and the training of staff. Team leaders play a major role in supervising care in depth, liaising with people and families in the home and observing at first hand the performance of staff.

Other senior staff are responsible for business administration and catering services.

The activities and performance of the home are overseen by the Governors who meet as necessary but at least bi monthly. During the pandemic meetings continued by Zoom and through carefully controlled site visits when possible. Governors visit the home each month and compete reports of their visits.

Major risks and management of those risks

It is confirmed that the major risks to which the charity is exposed, as identified by the Governors, have been reviewed and that systems have been established to mitigate those risks. The Governors accept that the management and control of the charity rests with the Board of Governors and, as such, Governors' involvement in the key aspects of the risk management process is essential, particularly in setting the parameters of the process and in the review and consideration of the results.

This year has involved further ongoing discussion of all the protective measures needed to safeguard our residents and staff from Coronavirus infection, and a careful assessment of current and expected future demands on the charity's reserves resulting from lower occupancy rates. We have considered carefully the possible means of attracting new residents by improvement of our premises, advertising, and closer cooperation with Social Services.

Governors' Report

Governors' responsibilities in relation to the financial statements

The Governors (who are also the directors of West Somerset Home (Blenheim Lodge) Limited for the purposes of company law) are responsible for preparing the Governors' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the Governors to prepare financial statements for each financial year. Under company law the Governors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Governors are required to:

- select suitable accounting policies and 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 Governors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Governors of the charity on 15 March 2023 and signed on its behalf by:

.....

M Stabb
Governor

West Somerset Home (Blenheim Lodge) Limited

Independent Examiner's Report to the trustees of West Somerset Home (Blenheim Lodge) Limited

I report to the charity Governors on my examination of the accounts of the charity for the year ended 30 June 2022 which are set out on pages 12 to 28.

Respective responsibilities of Governors and examiner

As the charity's Governors of West Somerset Home (Blenheim Lodge) Limited (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 West Somerset Home (Blenheim Lodge) Limited 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 West Somerset Home (Blenheim Lodge) Limited'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 ICAEW, 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 West Somerset Home (Blenheim Lodge) Limited 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 accounting 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.



K H D Preston FCA TEP
ICAEW

Amherst & Shapland Limited
Chartered Accountants
4 Irnham Road
Minehead
Somerset
TA24 5DG

23 March 2023

West Somerset Home (Blenheim Lodge) Limited

Statement of Financial Activities for the Year Ended 30 June 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

Year ended 30 June 2022

	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	7,379	31,690	39,069
Charitable activities	4	854,657	-	854,657
Investment income	5	4,307	-	4,307
Other income	6	1,429	-	1,429
Total Income		867,772	31,690	899,462
Expenditure on:				
Raising funds		(864)	-	(864)
Charitable activities	7	(1,024,061)	(34,624)	(1,058,685)
Total Expenditure		(1,024,925)	(34,624)	(1,059,549)
Net expenditure before other recognised gains and losses		(157,153)	(2,934)	(160,087)
Other recognised gains and losses				
Gains/losses on investment assets		1,724	-	1,724
Net movement in funds		(155,429)	(2,934)	(158,363)
Reconciliation of funds				
Total funds brought forward		778,539	10,821	789,360
Total funds carried forward	21	623,110	7,887	630,997

Comparative figures for the prior period are shown on the next page.

West Somerset Home (Blenheim Lodge) Limited

Statement of Financial Activities for the Year Ended 30 June 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

Year ended 30 June 2021 (comparative figures for the prior period)

	Note	Unrestricted £	Restricted £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	10,523	43,598	54,121
Charitable activities	4	662,034	-	662,034
Investment income	5	5,901	-	5,901
Other income	6	1,637	-	1,637
Total Income		680,095	43,598	723,693
Expenditure on:				
Raising funds		(2,428)	-	(2,428)
Charitable activities	7	(875,348)	(12,817)	(888,165)
Total Expenditure		(877,776)	(12,817)	(890,593)
Net (expenditure)/income before other recognised gains and losses		(197,681)	30,781	(166,900)
Transfers between funds		33,727	(33,727)	-
Other recognised gains and losses				
Gains/losses on investment assets		83,945	-	83,945
Net movement in funds		(80,009)	(2,946)	(82,955)
Reconciliation of funds				
Total funds brought forward		858,548	13,767	872,315
Total funds carried forward	21	778,539	10,821	789,360

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 21.

West Somerset Home (Blenheim Lodge) Limited

(Registration number: 01375789)
Balance Sheet as at 30 June 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	324,115	321,292
Investments	15	344,068	456,525
		668,183	777,817
Current assets			
Stocks	16	4,000	4,000
Debtors	17	22,856	13,461
Cash at bank and in hand	18	63,697	101,804
		90,553	119,265
Creditors: Amounts falling due within one year	19	(127,739)	(107,722)
Net current (liabilities)/assets		(37,186)	11,543
Net assets		630,997	789,360
Funds of the charity:			
Restricted income funds			
Restricted funds	21	7,887	10,821
Unrestricted income funds			
Unrestricted funds		623,110	778,539
Total funds	21	630,997	789,360

For the financial year ending 30 June 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 12 to 28 were approved by the Governors, and authorised for issue on 15 March 2023 and signed on their behalf by:

.....
M Stabb
Governor

West Somerset Home (Blenheim Lodge) Limited

Statement of Cash Flows for the Year Ended 30 June 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net expenditure for the reporting period (as per the statement of financial activities)		(158,363)	(82,955)
Adjustments to cash flows from non-cash items			
Depreciation		22,190	19,127
Investment income	5	(4,307)	(5,901)
Unrealised gains/losses on investment assets		(1,274)	(59,310)
		(141,754)	(129,039)
Working capital adjustments			
Increase in stocks	16	-	(1,500)
Increase in debtors	17	(9,395)	(7,458)
Increase in creditors	19	21,844	17,012
Net cash flows from operating activities		(129,305)	(120,985)
Cash flows from investing activities			
Interest receivable and similar income	5	30	9
Other income from fixed asset investments		4,277	5,892
Purchase of tangible fixed assets	14	(25,013)	(75,616)
Purchase of investments	15	(31,990)	(6,721)
Sale of investments		145,721	260,102
Net cash flows from investing activities		93,025	183,666
Cash flows from financing activities			
(Repayment of)/increase in loans and borrowings	19	(1,827)	3,489
Net (decrease)/increase in cash and cash equivalents		(38,107)	66,170
Cash and cash equivalents at 1 July		101,804	35,634
Cash and cash equivalents at 30 June		63,697	101,804

Cash and cash equivalents at the end of the year comprise cash at bank and in hand £63,697 (2021 - £101,804).

All of the cash flows are derived from continuing operations during the above two periods.

1 Charity status

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding 25 pence towards the assets of the charity in the event of liquidation.

The address of its registered office is:
4 Irnham Road
Minehead
Somerset
TA24 5DG

The principal place of business is:
Blenheim Lodge
North Road
Minehead
Somerset
TA24 5QB

The charity is incorporated in England.

These financial statements were authorised for issue by the Governors on 15 March 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
West Somerset Home (Blenheim Lodge) Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Public benefit entity
The charity is a public benefit entity.

Going concern
The Governors consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

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

Donations

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Where appropriate donations are included in a restricted fund and are used for the purpose that the donation was made for.

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.

Investment income

Interest on cash deposits is recognised when received. Dividends are recognised when the dividend has been declared and received.

Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

All expenditure is inclusive of VAT.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and Governors's meetings and reimbursed expenses.

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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost.

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 on a straight line basis as follows:

Asset class	Depreciation method and rate
Freehold buildings	2% on relevant cost
Furniture equipment and apparatus	12.5% on cost
Soft furnishings linens and utensils	12.5% on cost

Fixed asset investments
Fixed asset investments are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock
Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Cost is determined on the first-in, first-out basis.

Trade debtors
Trade debtors are amounts due from residents at Blenheim Lodge for accommodation and care services provided in the ordinary course of the charity's operations.

Trade debtors are recognised at the transaction value. A provision for the impairment of trade debtors is established when there is evidence that the charity will not be able to collect all amounts due according to the original terms of the transaction.

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
Trade creditors are recognised where the charity has a present obligation resulting from a past event that will result in the probable transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions
The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	2,279	-	2,279
Grants, including capital grants;			
Government coronavirus grants	5,100	31,690	36,790
Total for 2022	7,379	31,690	39,069
Total for 2021	10,523	43,598	54,121

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Operation of residential care home	854,657	854,657
Total for 2022	854,657	854,657
Total for 2021	662,034	662,034

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	30	30
Other income from fixed asset investments	4,277	4,277
Total for 2022	4,307	4,307
Total for 2021	5,901	5,901

6 Other income

	Unrestricted funds General £	Total funds £
Solar energy incentive income	1,429	1,429
Total for 2022	1,429	1,429
Total for 2021	1,637	1,637

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Care salaries and NIC	675,898	13,107	689,005	563,665
Care agency staff	8,113	-	8,113	18,855
Management and office salaries and NIC	96,381	6,430	102,811	76,030
Maintenance salaries and NIC	6,554	86	6,640	6,591
Employer pension contributions	10,342	150	10,492	8,551
Provisions	40,758	-	40,758	33,804
Establishment costs	69,540	11,917	81,457	70,016
Operating costs	88,220	2,934	91,154	85,500
Depreciation	22,190	-	22,190	19,127
Governance costs (note 8)	6,065	-	6,065	6,026
	1,024,061	34,624	1,058,685	888,165

8 Analysis of governance and support costs

Governance costs

	Unrestricted General £	Total 2022 £	Total 2021 £
Independent examiner fees			
Examination of the financial statements	1,140	1,140	1,140
Other fees paid to examiners	3,840	3,840	4,140
Companies House fees	13	13	13
Governors and officers indemnity insurance	1,042	1,042	703
Printing postage and stationery	30	30	30
	6,065	6,065	6,026

9 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2022 £	2021 £
Operating leases - plant and machinery	14,435	12,805
Depreciation of fixed assets	22,190	19,127

10 Governors remuneration and expenses

The Governors are proscribed by the memorandum from obtaining any remuneration or other benefit from the Charity. In compliance with the clause no Governors, nor anyone connected with them, have received any remuneration or expenses from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	753,691	614,480
Social security costs	44,765	31,806
Pension costs	10,492	8,551
	808,948	654,837

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2022 No	2021 No
Charitable activities: operation of residential care home	46	42

Contributions to the employee pension schemes for the year totalled £10,492 (2021 - £8,551).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity (the Senior Management Team) were £41,129 (2021 - £33,513).

12 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	1,140	1,140
Other fees to examiners		
All other services	3,840	4,140

13 Taxation

The company is a registered charity and the Governors are of the opinion that the charity is not liable to corporation tax on its income, as all income is solely used for its charitable purposes, in accordance with Section 478 CTA 2010.

14 Tangible fixed assets

	Freehold Land and buildings £	Furniture equipment & apparatus £	Soft furnishings linens & utensils £	Total £
Cost				
At 1 July 2021	442,320	294,606	8,365	745,291
Additions	-	25,013	-	25,013
At 30 June 2022	442,320	319,619	8,365	770,304
Depreciation				
At 1 July 2021	193,879	221,755	8,365	423,999
Charge for the year	6,347	15,843	-	22,190
At 30 June 2022	200,226	237,598	8,365	446,189
Net book value				
At 30 June 2022	242,094	82,021	-	324,115
At 30 June 2021	248,441	72,851	-	321,292

15 Fixed asset investments

Other investments

	Listed investments £	Cash or cash equivalents £	Total £
Cost or Valuation			
At 1 July 2021	456,249	276	456,525
Revaluation	1,274	-	1,274
Additions	31,990	-	31,990
Disposals	(145,721)	-	(145,721)
At 30 June 2022	343,792	276	344,068
Net book value			
At 30 June 2022	343,792	276	344,068
At 30 June 2021	456,249	276	456,525

16 Stock

	2022 £	2021 £
Stocks	4,000	4,000

Stocks represent the cost of provisions and other consumables held for use in the charity's day to day operations.

17 Debtors

	2022 £	2021 £
Trade debtors	15,751	10,155
Prepayments and accrued income	3,587	1,118
Other debtors	3,518	2,188
	22,856	13,461

18 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	5,315	1,363
Cash at bank	56,810	96,469
Short-term deposits	1,572	3,972
	63,697	101,804

19 Creditors: amounts falling due within one year

	2022	2021
	£	£
Room fees paid in advance	12,191	6,919
Credit card account	3,409	5,236
Trade creditors	6,477	3,242
Other taxation and social security	18,311	12,052
Accruals	77,098	73,909
Other creditors	10,253	6,364
	127,739	107,722

20 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments due under non-cancellable operating leases are as follows:

	2022	2021
	£	£
Within one year	19,689	13,702
Between one and five years	73,510	31,893
After five years	40,233	-
Total future minimum lease payments	133,432	45,595

21 Funds

	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 30 June 2022 £
Unrestricted					
General					
Unrestricted income fund	778,539	867,771	(1,024,924)	1,724	623,110
Restricted					
Activities Fund	10,508	-	(2,621)	-	7,887
Lift Fund	313	-	(313)	-	-
Infection Control Fund	-	4,843	(4,843)	-	-
Rapid Testing Fund	-	4,928	(4,928)	-	-
Infection Prevention and Control Fund	-	7,987	(7,987)	-	-
Testing Fund	-	5,675	(5,675)	-	-
Vaccination Fund	-	562	(562)	-	-
Carers Retention Bonus Fund	-	7,695	(7,695)	-	-
Total restricted	10,821	31,690	(34,624)	-	7,887
Total funds	789,360	899,461	(1,059,548)	1,724	630,997

	Balance at 1 July 2020 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 30 June 2021 £
Unrestricted						
General						
Unrestricted income fund	858,548	680,095	(877,776)	33,727	83,945	778,539
Restricted						
Activities Fund	13,454	-	(2,946)	-	-	10,508
Lift Fund	313	-	-	-	-	313
Infection Control Fund	-	35,110	(5,110)	(30,000)	-	-
Workforce Capacity Fund	-	3,025	(3,025)	-	-	-
Rapid Testing Fund	-	5,463	(1,736)	(3,727)	-	-
Total restricted	13,767	43,598	(12,817)	(33,727)	-	10,821
Total funds	872,315	723,693	(890,593)	-	83,945	789,360

22 Funds (continued)

Unrestricted funds

The funds of the charity include the following unrestricted funds:

Unrestricted Income Fund

This fund represents the reserves of the charity that are not held for specific purposes in restricted funds. The fund includes the "free reserves" of the charity, as well as reserves that are not immediately available for use by the charity, represented by fixed assets in the form or freehold property, furniture, equipment and soft furnishings, and by fixed asset investments that are not readily available for use by the charity.

Restricted funds

The funds of the charity also include restricted funds comprising unexpended balances of grants and donations held on trusts to be applied for specific purposes. Details of the restricted funds are as follows:

Activities Fund

This fund is maintained for the purpose of holding funds donated specifically for funding activities for the residents at Blenheim Lodge.

Lift Fund

This fund contains monies raised towards the repairs due on the Home lift.

Infection Control Fund

This fund relates to grants received from Somerset County Council from funding devolved by the UK Government to local authorities for infection control measures in relation to the Covid 19 pandemic. The purpose of the fund is to enable the Home, as a registered care home, to put in place specific measures to reduce the risk of Covid 19 infection within the Home.

Workforce Capacity Fund

This fund relates to a grant received in the previous year from Somerset County Council from funding devolved by the UK Government to local authorities to manage workforce pressures in relation to the Covid 19 pandemic. The purpose of the fund is to enable local authorities to deliver measures to supplement and strengthen adult social care staff capacity to ensure that safe and continuous care is achieved. The grant was received and wholly applied in the previous year.

Rapid Testing Fund

This fund relates to a grant received from Somerset County Council from funding devolved by the UK Government to local authorities to support the care home sector to operationally deliver lateral flow testing in relation to the Covid 19 pandemic. The purpose of the fund is to enable the Home, as a registered care home, to put in place specific measures to set up and maintain safe and effective lateral flow testing within the Home.

22 Funds (continued)

Restricted funds

Infection Prevention and Control Fund

This fund relates to grants received from Somerset County Council from new funding devolved by the UK Government to local authorities to support infection prevention and control measures in relation to the Covid 19 pandemic. The purpose of the fund is to enable the Home to put in place specific measures to reduce the risk of Covid 19 infection within the Home.

Testing Fund

This fund relates to grants received from Somerset County Council from new funding devolved by the UK Government to local authorities to support the costs associated with testing in relation to the Covid 19 pandemic. The purpose of the fund is to enable the Home to deliver safe and effective testing procedures within the Home.

Vaccination Fund

This fund relates to grants received from Somerset County Council from new funding devolved by the UK Government to local authorities to support the costs associated with vaccinations in relation to the Covid 19 pandemic. The purpose of the fund is to enable the Home to deliver safe and effective vaccinations for staff working at the Home and to support administrative costs associated with organising Covid 19 or flu vaccinations where these are not being supported by other government funding streams.

Carers Retention Bonus Fund

This fund relates to a jointly funded grant received from the NHS and Somerset County Council. The purpose of the fund is to pay a retention bonus to all carers working in CQC regulated care in Somerset who were employed and working in the care sector in the 6 months to the end of March 2022, on completion of a 6 month period of employment.

22 Analysis of net assets between funds

At 30 June 2022

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2022 £
Tangible fixed assets	324,115	-	324,115
Fixed asset investments	344,068	-	344,068
Current assets	82,666	7,887	90,553
Current liabilities	(127,739)	-	(127,739)
Total net assets	623,110	7,887	630,997

At 30 June 2021

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2021 £
Tangible fixed assets	321,292	-	321,292
Fixed asset investments	456,525	-	456,525
Current assets	108,444	10,821	119,265
Current liabilities	(107,722)	-	(107,722)
Total net assets	778,539	10,821	789,360

23 Analysis of net funds

	At 1 July 2021 £	Cash flows £	At 30 June 2022 £
Cash at bank and in hand	101,804	(38,107)	63,697
Net funds (debt)	101,804	(38,107)	63,697

24 Related Parties

S M Laver resigned as a Governor on 25 May 2021 and was employed by the charity to undertake a specific project from 25 June 2021. During the period from July 2021 to January 2022 S M Laver was paid £7,181 for services as an employee of the charity. S M Laver was re-appointed as a Governor on 12 April 2022.