

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**

## **Contents**

<b>Reference and Administrative Details</b>	<b>1</b>
<b>Governors' Report</b>	<b>2 to 10</b>
<b>Independent Examiner's Report</b>	<b>11</b>
<b>Statement of Financial Activities</b>	<b>12 to 13</b>
<b>Balance Sheet</b>	<b>14</b>
<b>Statement of Cash Flows</b>	<b>15</b>
<b>Notes to the Financial Statements</b>	<b>16 to 28</b>

## **West Somerset Home (Blenheim Lodge) Limited**

### **Reference and Administrative Details**

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

## **West Somerset Home (Blenheim Lodge) Limited**

### **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.

# **West Somerset Home (Blenheim Lodge) Limited**

## **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.



# **West Somerset Home (Blenheim Lodge) Limited**

## **Governors' Report**

### ***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.

# **West Somerset Home (Blenheim Lodge) Limited**

## **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 complete reports of their visits.

## **West Somerset Home (Blenheim Lodge) Limited**

### **Governors' Report**

#### ***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.

## **West Somerset Home (Blenheim Lodge) Limited**

### **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.

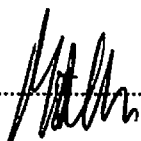
The Governors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements 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 £
<b>Income and Endowments from:</b>				
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		<u>867,772</u>	<u>31,690</u>	<u>899,462</u>
<b>Expenditure on:</b>				
Raising funds		(864)	-	(864)
Charitable activities	7	<u>(1,024,061)</u>	<u>(34,624)</u>	<u>(1,058,685)</u>
Total Expenditure		<u>(1,024,925)</u>	<u>(34,624)</u>	<u>(1,059,549)</u>
Net expenditure before other recognised gains and losses		(157,153)	(2,934)	(160,087)
<b>Other recognised gains and losses</b>				
Gains/losses on investment assets		<u>1,724</u>	<u>-</u>	<u>1,724</u>
Net movement in funds		(155,429)	(2,934)	(158,363)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>778,539</u>	<u>10,821</u>	<u>789,360</u>
Total funds carried forward	21	<u>623,110</u>	<u>7,887</u>	<u>630,997</u>

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 £
<b>Income and Endowments from:</b>				
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
<b>Total Income</b>		<b>680,095</b>	<b>43,598</b>	<b>723,693</b>
<b>Expenditure on:</b>				
Raising funds		(2,428)	-	(2,428)
Charitable activities	7	(875,348)	(12,817)	(888,165)
<b>Total Expenditure</b>		<b>(877,776)</b>	<b>(12,817)</b>	<b>(890,593)</b>
Net (expenditure)/income before other recognised gains and losses		(197,681)	30,781	(166,900)
Transfers between funds		33,727	(33,727)	-
<b>Other recognised gains and losses</b>				
Gains/losses on investment assets		83,945	-	83,945
<b>Net movement in funds</b>		<b>(80,009)</b>	<b>(2,946)</b>	<b>(82,955)</b>
<b>Reconciliation of funds</b>				
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 £
<b>Fixed assets</b>			
Tangible assets	14	324,115	321,292
Investments	15	<u>344,068</u>	<u>456,525</u>
		<u>668,183</u>	<u>777,817</u>
<b>Current assets</b>			
Stocks	16	4,000	4,000
Debtors	17	22,856	13,461
Cash at bank and in hand	18	<u>63,697</u>	<u>101,804</u>
		90,553	119,265
<b>Creditors: Amounts falling due within one year</b>	19	<u>(127,739)</u>	<u>(107,722)</u>
<b>Net current (liabilities)/assets</b>		<u>(37,186)</u>	<u>11,543</u>
<b>Net assets</b>		<u>630,997</u>	<u>789,360</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	21	7,887	10,821
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>623,110</u>	<u>778,539</u>
<b>Total funds</b>	21	<u>630,997</u>	<u>789,360</u>

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



The notes on pages 16 to 28 form an integral part of these financial statements.



# West Somerset Home (Blenheim Lodge) Limited

## Statement of Cash Flows for the Year Ended 30 June 2022

	Note	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Net expenditure for the reporting period (as per the statement of financial activities)		(158,363)	(82,955)
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		22,190	19,127
Investment income	5	(4,307)	(5,901)
Unrealised gains/losses on investment assets		<u>(1,274)</u>	<u>(59,310)</u>
		(141,754)	(129,039)
<b>Working capital adjustments</b>			
Increase in stocks	16	-	(1,500)
Increase in debtors	17	(9,395)	(7,458)
Increase in creditors	19	<u>21,844</u>	<u>17,012</u>
Net cash flows from operating activities		<u>(129,305)</u>	<u>(120,985)</u>
<b>Cash flows from investing activities</b>			
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		<u>145,721</u>	<u>260,102</u>
Net cash flows from investing activities		93,025	183,666
<b>Cash flows from financing activities</b>			
(Repayment of)/increase in loans and borrowings	19	<u>(1,827)</u>	<u>3,489</u>
Net (decrease)/increase in cash and cash equivalents		(38,107)	66,170
Cash and cash equivalents at 1 July		<u>101,804</u>	<u>35,634</u>
Cash and cash equivalents at 30 June		<u><u>63,697</u></u>	<u><u>101,804</u></u>

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.

## **West Somerset Home (Blenheim Lodge) Limited**

### **Notes to the Financial Statements for the Year Ended 30 June 2022**

#### **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.

## **West Somerset Home (Blenheim Lodge) Limited**

### **Notes to the Financial Statements for the Year Ended 30 June 2022**

#### ***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.

## **West Somerset Home (Blenheim Lodge) Limited**

### **Notes to the Financial Statements for the Year Ended 30 June 2022**

#### **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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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.

# West Somerset Home (Blenheim Lodge) Limited

## Notes to the Financial Statements for the Year Ended 30 June 2022

### 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
<b>Total for 2022</b>	<b>7,379</b>	<b>31,690</b>	<b>39,069</b>
<b>Total for 2021</b>	<b>10,523</b>	<b>43,598</b>	<b>54,121</b>

### 4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Operation of residential care home	854,657	854,657
<b>Total for 2022</b>	<b>854,657</b>	<b>854,657</b>
<b>Total for 2021</b>	<b>662,034</b>	<b>662,034</b>

### 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
<b>Total for 2022</b>	<b>4,307</b>	<b>4,307</b>
<b>Total for 2021</b>	<b>5,901</b>	<b>5,901</b>

### 6 Other income

	Unrestricted funds General £	Total funds £
Solar energy incentive income	1,429	1,429
<b>Total for 2022</b>	<b>1,429</b>	<b>1,429</b>
<b>Total for 2021</b>	<b>1,637</b>	<b>1,637</b>

# West Somerset Home (Blenheim Lodge) Limited

## Notes to the Financial Statements for the Year Ended 30 June 2022

### 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
	<u>1,024,061</u>	<u>34,624</u>	<u>1,058,685</u>	<u>888,165</u>

### 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
	<u>6,065</u>	<u>6,065</u>	<u>6,026</u>

# West Somerset Home (Blenheim Lodge) Limited

## Notes to the Financial Statements for the Year Ended 30 June 2022

### 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	<u>22,190</u>	<u>19,127</u>

### 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 £
<b>Staff costs during the year were:</b>		
Wages and salaries	753,691	614,480
Social security costs	44,765	31,806
Pension costs	<u>10,492</u>	<u>8,551</u>
	<u>808,948</u>	<u>654,837</u>

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	<u>46</u>	<u>42</u>

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	<u>1,140</u>	<u>1,140</u>
<b>Other fees to examiners</b>		
All other services	<u>3,840</u>	<u>4,140</u>

## West Somerset Home (Blenheim Lodge) Limited

### Notes to the Financial Statements for the Year Ended 30 June 2022

#### 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

	<b>Freehold Land and buildings £</b>	<b>Furniture equipment &amp; apparatus £</b>	<b>Soft furnishings linens &amp; utensils £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 July 2021	442,320	294,606	8,365	745,291
Additions	<u>-</u>	<u>25,013</u>	<u>-</u>	<u>25,013</u>
At 30 June 2022	<u>442,320</u>	<u>319,619</u>	<u>8,365</u>	<u>770,304</u>
<b>Depreciation</b>				
At 1 July 2021	193,879	221,755	8,365	423,999
Charge for the year	<u>6,347</u>	<u>15,843</u>	<u>-</u>	<u>22,190</u>
At 30 June 2022	<u>200,226</u>	<u>237,598</u>	<u>8,365</u>	<u>446,189</u>
<b>Net book value</b>				
At 30 June 2022	<u>242,094</u>	<u>82,021</u>	<u>-</u>	<u>324,115</u>
At 30 June 2021	<u>248,441</u>	<u>72,851</u>	<u>-</u>	<u>321,292</u>



# West Somerset Home (Blenheim Lodge) Limited

## Notes to the Financial Statements for the Year Ended 30 June 2022

### 15 Fixed asset investments

#### Other investments

	Listed investments £	Cash or cash equivalents £	Total £
<b>Cost or Valuation</b>			
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	<u>343,792</u>	<u>276</u>	<u>344,068</u>
<b>Net book value</b>			
At 30 June 2022	<u>343,792</u>	<u>276</u>	<u>344,068</u>
At 30 June 2021	<u>456,249</u>	<u>276</u>	<u>456,525</u>

### 16 Stock

	2022 £	2021 £
Stocks	<u>4,000</u>	<u>4,000</u>

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	<u>3,518</u>	<u>2,188</u>
	<u>22,856</u>	<u>13,461</u>

### 18 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	5,315	1,363
Cash at bank	56,810	96,469
Short-term deposits	<u>1,572</u>	<u>3,972</u>
	<u>63,697</u>	<u>101,804</u>

# **West Somerset Home (Blenheim Lodge) Limited**

## **Notes to the Financial Statements for the Year Ended 30 June 2022**

### **19 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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
	<u>127,739</u>	<u>107,722</u>

### **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:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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	<u>133,432</u>	<u>45,595</u>

# West Somerset Home (Blenheim Lodge) Limited

## Notes to the Financial Statements for the Year Ended 30 June 2022

### 21 Funds

	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 30 June 2022 £
<b>Unrestricted</b>					
<i>General</i>					
Unrestricted income fund	778,539	867,771	(1,024,924)	1,724	623,110
<b>Restricted</b>					
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)	-	-
<b>Total restricted</b>	<u>10,821</u>	<u>31,690</u>	<u>(34,624)</u>	<u>-</u>	<u>7,887</u>
<b>Total funds</b>	<u>789,360</u>	<u>899,461</u>	<u>(1,059,548)</u>	<u>1,724</u>	<u>630,997</u>

	Balance at 1 July 2020 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 30 June 2021 £
<b>Unrestricted</b>						
<i>General</i>						
Unrestricted income fund	858,548	680,095	(877,776)	33,727	83,945	778,539
<b>Restricted</b>						
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)	-	-
<b>Total restricted</b>	<u>13,767</u>	<u>43,598</u>	<u>(12,817)</u>	<u>(33,727)</u>	<u>-</u>	<u>10,821</u>
<b>Total funds</b>	<u>872,315</u>	<u>723,693</u>	<u>(890,593)</u>	<u>-</u>	<u>83,945</u>	<u>789,360</u>

## **West Somerset Home (Blenheim Lodge) Limited**

### **Notes to the Financial Statements for the Year Ended 30 June 2022**

#### **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 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.

##### *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.

## **West Somerset Home (Blenheim Lodge) Limited**

### **Notes to the Financial Statements for the Year Ended 30 June 2022**

#### **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.

## West Somerset Home (Blenheim Lodge) Limited

### Notes to the Financial Statements for the Year Ended 30 June 2022

#### 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	<u>(127,739)</u>	<u>-</u>	<u>(127,739)</u>
Total net assets	<u>623,110</u>	<u>7,887</u>	<u>630,997</u>

*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	<u>(107,722)</u>	<u>-</u>	<u>(107,722)</u>
Total net assets	<u>778,539</u>	<u>10,821</u>	<u>789,360</u>

#### 23 Analysis of net funds

	At 1 July 2021 £	Cash flows £	At 30 June 2022 £
Cash at bank and in hand	<u>101,804</u>	<u>(38,107)</u>	<u>63,697</u>
Net funds (debt)	<u>101,804</u>	<u>(38,107)</u>	<u>63,697</u>

#### 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.