

# WYTHAM HALL

ANNUAL REPORT 2020-2021

# **WYTHAM HALL ANNUAL REPORT**

**1<sup>st</sup> April 2020 - 31<sup>st</sup> March 2021**

## **CONTENTS**

Board of Trustees

Members of Wytham Hall

Chairman's Report

Introduction and Developments

Benefactors of Wytham Hall

Statistics

Statement of Financial Activities

Balance Sheet

## ■ BOARD OF TRUSTEES

Dr David El Kabir, M.B.E., M.A., D.M. (Oxon), M.B., B.Chir. (Cantab), F.R.C.G.P.

Principal of Wytham Hall

Peter Barry, MBA (Cass), FCCA, DipM, MBCS. FIoD Finance Director,  
Meiko

UK Limited. (Chairman)

Professor Sir Brian Jarman, O.B.E., M.A. (Cantab), Ph.D., M.B., B.S. (London), F.R.C.P., F.R.C.G.P., F.F.P.H., F.Med.Sci.

Emeritus Professor, Imperial College, Faculty of Medicine

Dr Philip Reid, B.A. (Oxon), M.B., B.S. (Lond), M.R.C.P., M.R.C.G.P., D.R.C.O.G., General Practitioner, (Vice-Principal)

Dr David Alexander Sturgeon, Consultant Psychiatrist at the UCL Psychological Therapies Service; formerly Consultant Liaison Psychiatrist at UCL Hospitals. (Vice-Chairman) (resigned 18/6/18)

Lady Reid (Jane Reid) MA Oxon, MA Cape Town

Caroline Moore, BA (Oxon)

Sue Fish, BA (Cantab)

Company Secretary:

Dr Philip Reid, B.A. (Oxon), M.B., B.S. (Lond), M.R.C.P., M.R.C.G.P., D.R.C.O.G., General Practitioner, (Vice-Principal)

## ■ PATRONS

Theodore Zeldin, C.B.E., F.B.A., F.R.S.L., F.R.HisC.S., M.A., D.Phil. (Oxon)

David Shaw, C.B.E., F.R.C.P. (Lond), F.R.C.P. Edin), Hon. F.C.S.T.

Terry Bamford, O.B.E., M.A. (Oxon), Dip. Soc. Admin

Solicitors: Dibb Lupton Alsop, 125 London Wall, London EC2Y 5AE

Auditors: Alliotts, Imperial House, 15 Kingsway, London, WC2B 6UN

Bankers: HSBC, 196 Oxford Street, London W1A 1EZ



## **MEMBERS OF WYTHAM HALL**

### **■ RESIDENT MEMBERS**

Dr David El Kabir, M.B.E., M.A., D.M. (Oxon), M.B., B.Chir. (Cantab),  
F.R.C.G.P. (Principal)

Dr Philip Reid, B.A. (Oxon), M.B., B.S. (Lond), M.R.C.P., M.R.C.G.P.,  
D.R.C.O.G., General Practitioner, (Vice-Principal)

### **■ NON-RESIDENT MEMBERS**

Andrew Keck, B.A. Hons.  
Manager

Stephen Tufnell, B.Sc,MA., Dip.Couns.  
Manager

Bridget McCarthy, Cert. Therapeutic Counselling  
Service Leader

Magda Drozdowska, NVQ 3 in Health & Social Care, Postgraduate  
Studies of Journalism and Social Communication, Faculty of Humanities.

Dr Nad'a Horakova, M.D. (Prague), GP Trainee, Cambridge scheme

Danylo Yershov, M.D. (Prague) Junior Doctor, Kladno Hospital, Kladno,  
Czech Republic

### **■ VISITING MEMBERS**

George Osborne, F.C.C.A. Accountant

## **Chairman's Report**

The pandemic continued to have a profound effect in the first part of the year on the running of Wytham Hall in the methods of operating similar to last year. Staff continue to work from home on some days but still are managing to move clients to independent accommodation and provide resettlement support. The previous development of a business continuity /pandemic policy greatly assists in this support. There has been only one known case of Covid-19 among current residents.

The result of a necessary change in staff approach has resulted in an increase in the team's ability to provide effective support to residents. New residents have been admitted but not through the usual referral routes which were impacted severely by the pandemic. Counselling and therapeutic support via telephone was made available to those residents and ex-residents in need of the service, which replaced the usual face-to-face meetings.

As in the past residents continue to help in the running of Wytham Hall especially when staff were not present due to working from home.

Flood damage was sustained at Lanhill Road as it is in a high flood location. The majority of flood repairs had been completed and to a higher standard than before. Works included 2 bedrooms, laundry room, corridor, stairs, and bathroom. These were not covered by insurance due to exclusions in policy.

Flood damage was also sustained at Wytham Hall. An extra shower had been created, the kitchen had been totally replaced and was a much more homely room and easier to clean. Works to Wytham Hall were covered by insurance payments for Wytham Hall, which included loss of income and goods.

Financially Wytham Hall remains stable and viable but continues to be dependent on the contract with Westminster City Council for its continuing operations.

Peter Barry

## **Introduction**

Wytham Hall is a supported housing charity based in Maida Vale.

We provide drug and alcohol abstinent housing and support for up to 25 people who have found themselves classified as homeless by whatever definition.

21 of our rooms are part funded by Westminster City Council.

We maintain a support staff team of four and employ one further team member in a cleaning/handyperson role.

## **Developments**

During the past year, and despite the pandemic, we have continued to achieve notable successes in supporting residents to move on from us to independent accommodation and we have continued to provide them with resettlement support to help them settle into their new lives.

We have also been successful in continuing to admit new residents with some referrals arriving via referral sources not previously considered. Such efforts to develop said new relationships has often paid dividends when our traditional referral routes have proved problematic.

Our in-house counselling service has continued, but via telephone only. Counselling offered in this way has proved both challenging and educational with regard to how this provision might be developed in the future.

We continue to provide high quality accommodation, and for the last few years, have invested heavily in maintaining and refurbishing our accommodation. Such accommodation has helped us to provide an environment that enables our residents to focus on self-development.

We are grateful for the additional income we have received through donation. The additional income proves invaluable in allowing us to provide extra support to residents that we would not have been able to provide without it.

## **Covid-19**

Inevitably the pandemic has forced changes upon how we work. This has been somewhat of a challenge, but it has also taught us some invaluable lessons that we hope to take forwards into how we will work in the future.

By way of an example, as face to face contact diminished to almost zero, being replaced by telephone contact, we have learned that more frequent, but less intense, interaction has typically enabled the development of more relaxed and more trusting relationships in many cases.

Our assessment of such lessons is ongoing.  
We have continued to provide effective support via telephone calls, emails, texts and, socially distanced, face to face contact.

We continue to provide support to some of our ex-residents who live alone and therefore were at great risk of becoming problematically isolated, particularly as they are often without other means of support.

We continue to be aided in our effective response to the challenges of the pandemic by the efforts of our electrician and plumbing contractors who have performed roles beyond their job description, to aid us during their occasional on-site visits.

Certain residents have also helped significantly through their contribution to tasks that would otherwise be carried out by staff. Such tasks include the taking in of necessary deliveries and the dispersal of cleaning products and similar.

## **Flooding**

Unfortunately, the main Wytham Hall building and one of our other properties suffered badly from last summer's floods. A month's worth of rainfall fell within a few hours and affected many businesses and homes within the Maida Vale area and beyond.

This required the drying, stripping back and redecoration of all room and corridors in both buildings. Such work is now complete, but proved costly in one property as flood insurance had not been available due to its location

A few residents had to be temporarily rehoused, but predominantly we managed this within our own accommodation. We are indebted to our contractors for their swift and dedicated work which ensured disruption was kept to a minimum.

The flood has refocused our attention on the impact of such events on our service and the need for adequate preventative measures.

The likelihood of such flooding happening in the future is unknown, but we feel such events are worth our increased attention.



## **BENEFACTORS OF WYTHAM HALL**

**We would like to thank the following organizations and individuals, as well as those that wish to remain anonymous, for their kind donations and gifts.**

### **FINANCIAL YEAR 2020 - 2021**

#### **Trusts and Statutory Bodies:**

The Eleanor Hamilton Trust  
Derwent London

#### **Individuals:**

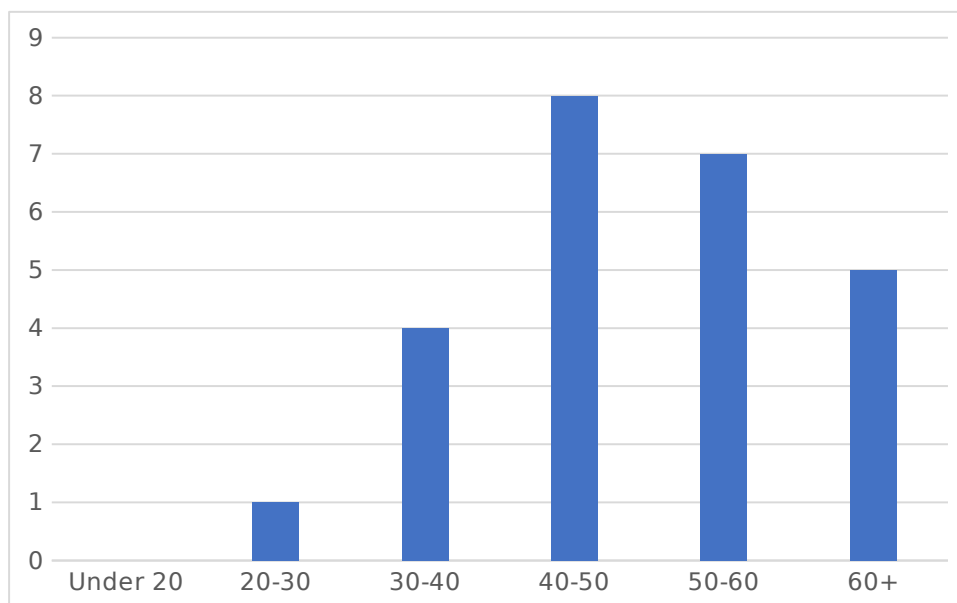
Mr. & Mrs. E. Jupp  
Mrs. A. Hougie  
Mrs. D. Comline  
Dr. D. El Kabir  
E. Glew  
A. M. Whittome  
Mr. B. Eno  
A. Cheilek  
Duchess of Rutland

Donations received in memory of the late Mr. T. Bamford OBE.

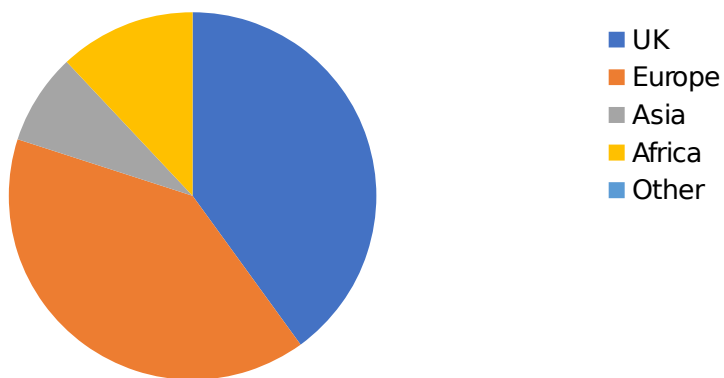
**We would also like to thank the following organizations with whom we regularly cooperate:**

Andrews Computers; The Benefits Agency; St Mungo's; Chubb Securities; The Connection at St. Martin's; Great Chapel Street Medical Centre; The Metropolitan Police and Safer Neighborhood; The Passage Day Centre; The Rough Sleeping Team; Supporting People; Westminster Housing Benefit; Groundswell; St Mungo's Clearing House Team; EASL; The Lodge; Furnival Press - TKO Print and Design Ltd; 4-5 Gray's Inn Square Chambers; CMHT (Central Locality Team); Ruth Miller (Diabetes Nurse Consultant); North West London Transformation; Ros Johnson (Counsellor); Heather Lane (Community Nurse Specialist at St John's Hospice); FES Electrical repairs and maintenance; TL Heating and Plumbing; CASS Arts.

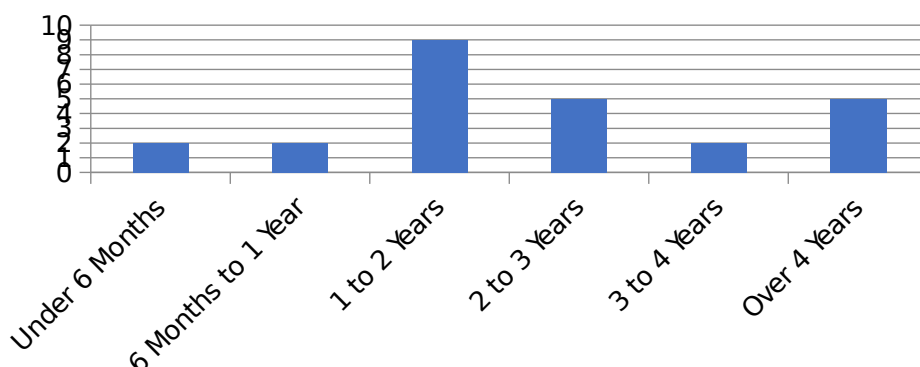
## Age Range 2020/21



## Ethnicity 2020/21



# Length of Stay 2020/21



## INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds General £	Unrestricted funds Designated £	Restricted funds £	Total 2021 £	Total 2020 £
<b><u>Income and endowments from:</u></b>						
Donations and legacies	3	11,985	-	-	11,985	5,230
Charitable activities	4	275,670	-	-	275,670	273,775
Investments	5	-	-	-	-	171
Other income	6	2,470	-	-	2,470	-
<b>Total income</b>		<b>290,125</b>	<b>-</b>	<b>-</b>	<b>290,125</b>	<b>279,176</b>
<b><u>Expenditure on:</u></b>						
Charitable activities	7	268,036	33,349	22,539	323,924	406,601
<b>Net incoming/(outgoing) resources before transfers</b>		<b>22,089</b>	<b>(33,349)</b>	<b>(22,539)</b>	<b>(33,799)</b>	<b>(127,425)</b>
Gross transfers between funds		(37,438)	37,438	-	-	-
<b>Net expenditure for the year/ Net movement in funds</b>		<b>(15,349)</b>	<b>4,089</b>	<b>(22,539)</b>	<b>(33,799)</b>	<b>(127,425)</b>
Fund balances at 1 April 2020		195,543	22,358	473,157	691,058	818,483
<b>Fund balances at 31 March 2021</b>		<b>180,194</b>	<b>26,447</b>	<b>450,618</b>	<b>657,259</b>	<b>691,058</b>

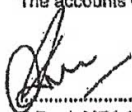
The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	13		457,065		484,121
<b>Current assets</b>					
Debtors	15	10,104		8,275	
Cash at bank and in hand		202,394		210,150	
		<u>212,498</u>		<u>218,425</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(12,304)</u>		<u>(11,488)</u>	
<b>Net current assets</b>			200,194		206,937
<b>Total assets less current liabilities</b>			<u>657,259</u>		<u>691,058</u>
<b>Income funds</b>					
Restricted funds	18		450,618		473,157
Unrestricted funds - Designated	19		26,447		22,358
Unrestricted funds - general			180,194		195,543
			<u>657,259</u>		<u>691,058</u>

The accounts were approved by the Council of Management on 13/12/21



P Barry MBA (Cass), FCCA, Dip.M, MBCS, FIOD  
Trustee



Dr P Reid BA, MB, BS, MRCP, DRCOG  
Trustee

Company Registration No. 01777775  
Charity Registration No. 289328

Charity Registration No. 289328

Company Registration No. 01777775 (England and Wales)

**WYTHAM HALL LIMITED**  
**COUNCIL OF MANAGEMENTS' REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

# WYTHAM HALL LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Council Of Management</b>	P Barry MBA (Cass), FCCA, Dip.M, MBCS, FloD Dr D El Kabir MBE, MA, DM, MB, B Chir, FRCGP Sir B Jarman OBE, MA, PhD, MB, BS, FRCP, FRCGP Dr P Reid BA, MB, BS, MRCP, DRCOG C Moore, BA (Oxon) S Fish, BA (Cantab)
<b>Secretary</b>	Dr P Reid BA, MB, BS, MRCP, DRCOG
<b>Charity number</b>	289328
<b>Company number</b>	01777775
<b>Registered office</b>	117 Sutherland Avenue London W9 2QJ
<b>Auditor</b>	Alliotts LLP Imperial House 8 Kean Street London WC2B 4AS

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# WYTHAM HALL LIMITED

## CONTENTS

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	Page
Council Of Management's report	1 - 5
Statement of Council of Management's responsibilities	6
Independent auditor's report	7 - 10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13 - 22

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# **WYTHAM HALL LIMITED**

## **COUNCIL OF MANAGEMENT'S REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021**

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The Council of Management present their annual report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "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)".

### **Objectives and activities**

#### **Objects of the Charitable Company**

- i) The provision at Wytham Hall of supported housing for men and women and assistance given in seeking appropriate medical and psychological support for those who through poverty, homelessness or age cannot readily obtain such care;
- ii) to promote, undertake and sponsor research into the special medical needs of the poor, the homeless and the aged in order to improve the nature and standard of the support given to such persons; and
- iii) the training and education in particular but not only in connection with such matters of medical students and persons intending to become medical students.

#### **Aims**

We aim to reduce the numbers of homeless on the streets by housing them in the community and supporting them in their accommodation.

#### **Objectives**

Our objective is to achieve the highest occupancy possible and to break even financially.

The Council of Management have paid due regard to guidance on public benefit issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Volunteers**

The charity relies on its voluntary resident staff for cover otherwise it would not be financially viable,

- Volunteers provide overnight and weekend emergency managerial cover,
- Volunteers provide part-time managerial cover in the week.
- There is also some voluntary administrative input.

The value of work done by unpaid volunteers is estimated at £50,949 (2019: £50,445), representing amounts for overnight cover, weekend on call managerial cover and daytime managerial cover.

#### **Achievements and performance**

The charity now exclusively provides sheltered housing accommodation for 25 homeless people. Income is earned from rent and housing benefit and from supporting people grants from City of Westminster for providing support to tenants.

24 residents were housed in our sheltered housing over the year at a cost of £7,881 each (2020: 27 at £7,810 each) for an average of 9.2 months each.

82% occupancy (2020: 85% occupancy) was achieved for the supported accommodation. Our target is always 100% but is difficult to achieve if residents move on and it takes time to fill the void rooms.



# **WYTHAM HALL LIMITED**

## **COUNCIL OF MANAGEMENT'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2021***

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### **Financial review**

A deficit of £33,799 (2020 - £127,425) was made for the year, from income of £290,125 (2020 - £279,176) and expenses of £323,924 (2020 - £406,601). The charity is sound financially with short term cash deposits of £174,767 (2020 - £174,810).

### **Reserves policy**

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level which equates to 6-12 months of unrestricted expenditure. This provides sufficient funds to cover management and administration as well as the provision of sheltered accommodation in the event of cash flow problems and any abrupt changes in funding sources. It is recognised that none of the funding sources for Wytham Hall are guaranteed although at present no substantial changes in funders' policies is predicted. Should reserves fall below or exceed these levels this will be brought to the trustees attention to take appropriate action.

At 31 March 2021, the charity held £180,195 of free reserves. This represents approximately seven months of unrestricted expenditure.

### **Investment policy**

The Council of Management has considered the most appropriate policy for investing funds. Accounts are currently held with HSBC, Lloyds, and Santander.

The charity has short term investments as a precaution due to the uncertainty of future income in community care. The charity is empowered by the Memorandum of Association to invest the monies of the charity not immediately required for its purposes in or upon such investments, securities or property as may be thought fit.

### **Covid 19 Impact**

The pandemic has had limited impact in the charity in the financial year and post year end. The need for accommodation provided by the charity remains strong and financially the charity has adequate reserves to meet its requirements the foreseeable future.

### **Risk statement**

Major risks to which Wytham Hall is exposed, as identified by the Council of Management, have been reviewed over the course of the last year following consultation with an external advisor and systems have been established to mitigate those risks.

# **WYTHAM HALL LIMITED**

## **COUNCIL OF MANAGEMENT'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2021***

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### **Governance**

The Council of Management regularly review the skills mix to ensure that there is an appropriate range of relevant experience and expertise on the Council to cover the operational, management and financial requirements of the charity.

### **Operational Risk**

Wytham Hall exclusively runs 25 supported housing rooms over 4 properties. A rough sleeper's grant of £25,000 is received for 5 bed spaces. A Supporting People grant of £39,696 is received for 16 bed spaces.

There is currently a full staff team of 4 and a part-time cleaner, management and co-ordinator responsibility falls within this team.

Wytham Hall currently has in excess of 85 policies covering a variety of issues, such as Protection of Vulnerable adults (POVA), Equality and Diversity, Confidentiality, Health & Safety, Infection Control Procedures, RIDDOR and Dealing with Violence. The Executive Committee regularly reviews these. Health and Safety regulations are complied with as laid down by law and the Westminster Environmental Health Services carry out regularly inspections.

### **Finance Risk**

Measures to ensure adequate income are regularly reviewed and occupancy is regularly monitored. Wytham Hall has insurance policies including Employers Liability for £5 million and Loss of Income for £2 million. The financial situation is reviewed eight times per year and there is an annual external audit. All investments are held in low risk deposits, and there has been no investment in the Stock Market.

### **Environmental and External Risk**

Supporting People, City of Westminster, visit regularly to inspect the support plans etc of residents. 117 Sutherland Avenue and 40 Lanhill Road are registered as Houses in Multiple Occupation (HMO). Regular checks are made by gas, electricity, fire alarm, fire extinguisher, personal alarm, pest control, extractor fan and boiler professionals and safety certificates issued. The fire risk assessment is reviewed bi-annually. There is a fire safety policy and for each of the properties a fire emergency plan. Wytham Hall is a smoke-free building as required by UK law. A Computer Management Policy covering areas of risk such as viruses and loss of data is in place. The Executive Committee visits the supported housing units annually to ensure that they are well maintained.

### **Reputational Risk**

A Media Policy to safeguard the good name of Wytham Hall and protect against reputational risk has been developed. A confidentiality clause stating agreement to observe absolute confidentiality of the business both during employment at Wytham Hall and thereafter has been added to staff contracts. The present terms and conditions state that all written policies and procedures should be considered part of the conditions of employment.

### **Law and Regulation Compliance Risk**

Professional advice is sought regarding employment law whenever necessary. Staff contracts have been reviewed in the last year and all staff receive regular appraisals. Annual Returns to Companies House and the Charity Commission are made as required and the General Data Protection Regulation is complied with.

# WYTHAM HALL LIMITED

## COUNCIL OF MANAGEMENT'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2021**

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### **Plans for future periods**

We are aiming for 100% occupancy for our sheltered accommodation.

We are continuing to develop the AQA (Assessment and Qualifications Alliance) scheme to enhance the personal development of our residents during their time at Wytham Hall and better equip them for independent living.

### **Structure, governance and management**

The governing document of the Charitable Company is the Memorandum and Articles of Association. The Charitable Company is limited by guarantee.

The Council of Management, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

P Barry MBA (Cass), FCCA, Dip.M, MBCS, FloD

Dr D El Kabir MBE, MA, DM, MB, B Chir, FRCGP

Sir B Jarman OBE, MA, PhD, MB, BS, FRCP,  
FRCGP

Dr P Reid BA, MB, BS, MRCP, DRCOG

Lady J Reid MA (Oxon), MA (Cape Town) (Resigned 18 January 2021)

C Moore, BA (Oxon)

S Fish, BA (Cantab)

None of the Council of Management has any beneficial interest in the company. All of the Council of Management are members of the company and guarantee to contribute £1 in the event of a winding up.

# WYTHAM HALL LIMITED

## COUNCIL OF MANAGEMENT'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2021**

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The Charitable Company is run by the Council of Management (who are also the Trustees and directors for Companies Act purposes). The Executive Committee reports to the Council of Management. On a day to day basis the support staff report to the resident staff who report to the Chairman or the Company Secretary. A weekly meeting is held to review all residents.

Approximately 5% of senior staff time is spent on trustee and executive meetings.

One third of the Trustees resign annually in rotation. Prospective Trustees are nominated and a vote is then taken by the Council.

There have been no material changes in policy in the last year.

Wytham Hall has a commitment of currently seven Trustees from various professional backgrounds with a vast range of relevant skills. Four Council of Management meetings and four Executive Committee meetings are held annually, at which all aspects of the business are reported and discussed. In addition weekly and monthly staff meetings are held to address the day-to-day running. Records are kept of all decisions.

Dr Philip Reid is the company secretary. Mr Stephen Tufnell is the bursar and runs the finances, reporting to the Executive Committee.

Trustees are chosen so as to provide a range of suitable skills and experience to support the charity's aims and development. Future trustees are proposed by current Trustees. They are then approached and asked if they would like to become a trustee. New Trustees are given a detailed tour of the charity and its properties, a detailed explanation of its activities and any relevant reports and literature.

Charity Commission newsletters are circulated to keep Trustees up to date and they are informed of any new developments. We are currently looking at new ways of training our Trustees.

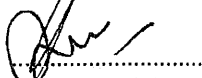
### **Auditor**

In accordance with the company's articles, a resolution proposing that Alliot's LLP be reappointed as auditor of the company will be put at a General Meeting.

### **Disclosure of information to auditor**

Each of the Council of Management has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Council of Management's report was approved by the Council.



P Barry MBA (Cass), FCCA, Dip.M, MBCS, FIoD

**Trustee**

Date: 13 DEC 2021

# WYTHAM HALL LIMITED

## STATEMENT OF COUNCIL OF MANAGEMENT'S RESPONSIBILITIES

### *FOR THE YEAR ENDED 31 MARCH 2021*

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The Council of Management, who are also the directors of Wytham Hall Limited for the purpose of company law, are responsible for preparing the Council Of Management's Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Council of Management to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Council of Management are required to:

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

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

# WYTHAM HALL LIMITED

## INDEPENDENT AUDITOR'S REPORT

### TO THE COUNCIL OF MANAGEMENT OF WYTHAM HALL LIMITED

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#### Opinion

We have audited the financial statements of Wytham Hall Limited (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Council of Management are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Council of Management's report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Council of Management's report has been prepared in accordance with applicable legal requirements.

# WYTHAM HALL LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE COUNCIL OF MANAGEMENT OF WYTHAM HALL LIMITED

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

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Council of Management's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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; or
- the Council of Management were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Council of Management's report and from the requirement to prepare a strategic report.

#### **Responsibilities of Council of Management**

As explained more fully in the statement of Council of Management's responsibilities, the Council of Management, who are also the directors of the charity for the purpose 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 Council of Management 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 Council of Management are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council of Management either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

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.

# WYTHAM HALL LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE COUNCIL OF MANAGEMENT OF WYTHAM HALL LIMITED

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Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the Charity through discussions with Trustees and other management, and from our knowledge and experience of the not-for-profit sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, the Charities SORP, and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of the Trustees and management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of the Council of Management;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the Charity's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.



# WYTHAM HALL LIMITED


## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE COUNCIL OF MANAGEMENT OF WYTHAM HALL LIMITED

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#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Stephen Meredith BA FCA DChA (Senior Statutory Auditor)**  
for and on behalf of Alliotts LLP

20/12/21

**Chartered Accountants**  
**Statutory Auditor**

Imperial House  
8 Kean Street  
London  
WC2B 4AS

# WYTHAM HALL LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds General	Unrestricted funds Designated	Restricted funds	Total 2021	Total 2020
	Notes	£	£	£	£	£
<b><u>Income and endowments from:</u></b>						
Donations and legacies	3	11,985	-	-	11,985	5,230
Charitable activities	4	275,670	-	-	275,670	273,775
Investments	5	-	-	-	-	171
Other income	6	2,470	-	-	2,470	-
<b>Total income</b>		<b>290,125</b>	<b>-</b>	<b>-</b>	<b>290,125</b>	<b>279,176</b>
<b><u>Expenditure on:</u></b>						
Charitable activities	7	268,036	33,349	22,539	323,924	406,601
<b>Net incoming/(outgoing) resources before transfers</b>		<b>22,089</b>	<b>(33,349)</b>	<b>(22,539)</b>	<b>(33,799)</b>	<b>(127,425)</b>
Gross transfers between funds		(37,438)	37,438	-	-	-
<b>Net expenditure for the year/ Net movement in funds</b>		<b>(15,349)</b>	<b>4,089</b>	<b>(22,539)</b>	<b>(33,799)</b>	<b>(127,425)</b>
Fund balances at 1 April 2020		195,543	22,358	473,157	691,058	818,483
<b>Fund balances at 31 March 2021</b>		<b>180,194</b>	<b>26,447</b>	<b>450,618</b>	<b>657,259</b>	<b>691,058</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

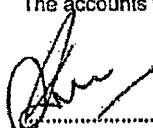
# WYTHAM HALL LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	13		457,065		484,121
<b>Current assets</b>					
Debtors	15	10,104		8,275	
Cash at bank and in hand		202,394		210,150	
		<u>212,498</u>		<u>218,425</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(12,304)</u>		<u>(11,488)</u>	
<b>Net current assets</b>			200,194		206,937
<b>Total assets less current liabilities</b>			<u>657,259</u>		<u>691,058</u>
<b>Income funds</b>					
Restricted funds	18		450,618		473,157
Unrestricted funds - Designated	19		26,447		22,358
Unrestricted funds - general			180,194		195,543
			<u>657,259</u>		<u>691,058</u>

The accounts were approved by the Council Of Management on 13/12/21



P Barry MBA (Cass), FCCA, Dip.M, MBCS, FIOD  
Trustee



Dr P Reid BA, MB, BS, MRCP, DRCOG  
Trustee

Company Registration No. 01777775  
Charity Registration No. 289328

# WYTHAM HALL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

#### Charity information

Wytham Hall Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 117 Sutherland Avenue, London, W9 2QJ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Council of Management have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Council of Management continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Council of Management in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grant income is recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected.

Incoming resources are the amounts derived from the provision of charitable services, and stated after applicable discounts.

# WYTHAM HALL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Resources expended are accounted for on an accruals basis. Certain expenditure is allocated and apportioned between costs of generating funds and charitable expenditure by allocating costs on a fair basis, based on a specific review of the expenditure incurred.

Cost of generating funds comprises costs which are associated with raising funds from all the possible sources of incoming resources. Support costs comprise costs for the training of staff, and have been allocated to sheltered accommodation in line with the nature of the training. Governance costs comprise costs incurred in connection with administration of the charity and compliance and constitutional and statutory requirements. Salary costs have been allocated on the basis of time engaged in each area of activity.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Fifty years straight line
Leasehold land and buildings	Fifty years straight line
Electrical appliances	Four years straight line
Fixtures and fittings	Four years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

#### 1.9 Financial instruments

A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# WYTHAM HALL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### **1.12 Fund**

The operating reserves are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the charity and which have not been designated for other purposes.

The capital reserve represents the net book value of freehold and leasehold land and buildings held by the charity.

#### **1.13 Government job retention scheme**

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

During the year the charity utilised the government coronavirus job retention scheme to support wage costs.

# WYTHAM HALL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Council of Management are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### Critical judgements

##### Tangible fixed assets

Tangible fixed assets are recorded at cost less accumulated depreciation and impairment losses. Judgement is required to determine whether there are indicators of impairment of the company's property, plant and equipment. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the assets.

#### Key sources of estimation uncertainty

##### Tangible fixed assets

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

##### Impairment of debtor balances

The charitable company makes an estimate of the recoverable value of trade and other debtors. When assessing impairment management considers factors including the ageing profile of amount due and historical experience.

### 3 Donations and legacies

	Unrestricted funds £	Total 2021 £	Total 2020 £
Donations and gifts	11,985	11,985	5,230
For the year ended 31 March 2020	5,230		5,230

# WYTHAM HALL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 4 Charitable activities

	Supported housing £	Total 2021 £	Total 2020 £
Income from charitable activities	210,974	210,974	209,079
Grants received	64,696	64,696	64,696
	<u>275,670</u>	<u>275,670</u>	<u>273,775</u>
<b>Analysis by fund</b>			
Unrestricted funds - general	<u>275,670</u>	<u>275,670</u>	
<b>For the year ended 31 March 2020</b>			
Unrestricted funds - general	<u>273,775</u>		<u>273,775</u>
	<u>273,775</u>		<u>273,775</u>

#### 5 Income from investments

	Unrestricted funds £	Total 2021 £	Total 2020 £
Interest receivable	-	-	171
	<u>171</u>		<u>171</u>
<b>For the year ended 31 March 2020</b>			
	<u>171</u>		<u>171</u>

#### 6 Other income

	Unrestricted funds general 2021 £	Total 2020 £
Government job retention scheme grant	<u>2,470</u>	<u>-</u>



# WYTHAM HALL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 7 Charitable activities

	Supported housing £	2021 £	2020 £
Staff costs	159,922	159,922	165,468
Other costs	90,269	90,269	93,568
	<u>250,191</u>	<u>250,191</u>	<u>259,036</u>
Share of support costs (see note 8)	63,504	63,504	137,218
Share of governance costs (see note 8)	10,229	10,229	10,347
	<u>323,924</u>	<u>323,924</u>	<u>406,601</u>
<b>Analysis by fund</b>			
Unrestricted funds - general	268,036	268,036	
Unrestricted funds - Designated	33,349	33,349	
Restricted funds	22,539	22,539	
	<u>323,924</u>	<u>323,924</u>	
<b>For the year ended 31 March 2020</b>			
Unrestricted funds - general	269,383		269,383
Unrestricted funds - Designated	114,679		114,679
Restricted funds	22,539		22,539
	<u>406,601</u>		<u>406,601</u>

### 8 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Staff costs	-	3,629	3,629	-	3,891	3,891
Depreciation	27,056	-	27,056	27,454	-	27,454
Repairs and maintenance	36,448	-	36,448	109,764	-	109,764
Audit fees	-	6,600	6,600	-	6,456	6,456
	<u>63,504</u>	<u>10,229</u>	<u>73,733</u>	<u>137,218</u>	<u>10,347</u>	<u>147,565</u>
Analysed between Charitable activities	63,504	10,229	73,733	137,218	10,347	147,565

# WYTHAM HALL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 9 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

<b>Fees payable to the charity's auditors:</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Audit of the annual accounts	6,600	6,456

### 10 Council Of Management

Except as detailed in note 21, none of the Council of Management (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 11 Employees

The average monthly number of employees during the year was:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
	5	5

<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	144,918	148,084
Social security costs	9,137	11,186
Other pension costs	9,496	10,089
	163,551	169,359

There were no employees whose annual remuneration was more than £60,000.

### 12 Taxation

No provision for taxation arises on the income of the charitable company due to its charitable status.

# WYTHAM HALL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 13 Tangible fixed assets

	Freehold land and buildings	Leasehold land and buildings	Electrical appliances	Fixtures and fittings	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2020	919,284	207,656	42,306	71,069	1,240,315
At 31 March 2021	919,284	207,656	42,306	71,069	1,240,315
<b>Depreciation and impairment</b>					
At 1 April 2020	559,406	94,377	37,991	64,420	756,194
Depreciation charged in the year	18,386	4,153	1,806	2,711	27,056
At 31 March 2021	577,792	98,530	39,797	67,131	783,250
<b>Carrying amount</b>					
At 31 March 2021	341,492	109,126	2,509	3,938	457,065
At 31 March 2020	359,878	113,279	4,315	6,649	484,121

Freehold land and buildings comprise two properties: 117 Sutherland Avenue and 40 Lanhill Road.

On 24 December 1985, the Charitable Company acquired the freehold interest in the land and buildings of 117 Sutherland Avenue, London W9, which it previously held on lease. Consideration paid (inclusive of costs) for the property amounted to £238,806. The unamortised amount on the extinguished lease amounting to £10,800 was added to the cost.

40 Lanhill Road, London W9, has been included in freehold land and buildings at its cost of £392,791 and all other additions and improvements subsequent to March 1994 have also been included at cost.

Leasehold land and buildings comprises two properties:

11 Charfield Court was purchased in May 1996 and is included in leasehold land and buildings at cost of £75,000 plus additions and improvements.

7 Charfield Court was purchased in August 1997 and is included in leasehold land and buildings at its cost of £97,000 plus additions and improvements.

14 Financial instruments	2021 £	2020 £
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	10,191	6,865
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	12,304	11,488

# WYTHAM HALL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

<b>15 Debtors</b>		
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	9,732	6,089
Prepayments and accrued income	372	2,186
	<u>10,104</u>	<u>8,275</u>
<b>16 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	2,551	-
Accruals and deferred income	9,753	11,488
	<u>12,304</u>	<u>11,488</u>

#### 17 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to SOFA in respect of defined contribution schemes was £9,496 (2020 - £10,089).

#### 18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2019 £	Outgoing resources £	Balance at 1 April 2020 £	Outgoing resources £	Balance at 31 March 2021 £
Capital reserve	495,696	(22,539)	473,157	(22,539)	450,618

Capital reserve

This matches the net book value of the freehold and leasehold land and buildings at the financial year end acquired from restricted funds.

# WYTHAM HALL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2019	Incoming resources	Outgoing resources	Balance at 1 April 2020	Incoming resources	Outgoing resources	Balance at 31 March 2021
	£	£	£	£	£	£	£
Cyclical maintenance reserve	101,179	19,980	(109,765)	11,394	37,438	(28,832)	20,000
Fixed asset reserve	13,611	2,267	(4,914)	10,964	-	(4,517)	6,447
	<u>114,790</u>	<u>22,247</u>	<u>(114,679)</u>	<u>22,358</u>	<u>37,438</u>	<u>(33,349)</u>	<u>26,447</u>

#### Cyclical maintenance reserve

A cyclical maintenance reserve has been set up in respect of the external repairs and maintenance of 117 Sutherland Ave, 40 Lanhill Road and 11 Charfield Court. During the year a transfer has been made from the unrestricted general reserve to cover future expected maintenance and refurbishment costs.

#### Fixed asset reserve

This matches the net book value of the fixed assets at the financial year end excluding the freehold and leasehold properties.

#### 20 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fund balances at 31 March 2021 are represented by:				
Tangible assets	-	6,447	450,618	457,065
Current assets/(liabilities)	180,194	20,000	-	200,194
	<u>180,194</u>	<u>26,447</u>	<u>450,618</u>	<u>657,259</u>

#### 21 Related party transactions

One council resident member receives accommodation at 117 Sutherland Avenue for a nominal service charge, in return for providing managerial and out of hours cover. These transactions have been approved by the board of Trustees.

# WYTHAM HALL LIMITED

## INDEPENDENT AUDITOR'S REPORT

### TO THE COUNCIL OF MANAGEMENT OF WYTHAM HALL LIMITED

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#### Opinion

We have audited the financial statements of Wytham Hall Limited (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Council of Management are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Council of Management's report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Council of Management's report has been prepared in accordance with applicable legal requirements.

## WYTHAM HALL LIMITED

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE COUNCIL OF MANAGEMENT OF WYTHAM HALL LIMITED

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

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Council of Management's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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; or
- the Council of Management were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Council of Management's report and from the requirement to prepare a strategic report.

##### **Responsibilities of Council of Management**

As explained more fully in the statement of Council of Management's responsibilities, the Council of Management, who are also the directors of the charity for the purpose 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 Council of Management 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 Council of Management are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council of Management either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

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.



## WYTHAM HALL LIMITED

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE COUNCIL OF MANAGEMENT OF WYTHAM HALL LIMITED

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Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the Charity through discussions with Trustees and other management, and from our knowledge and experience of the not-for-profit sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, the Charities SORP, and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of the Trustees and management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of the Council of Management;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the Charity's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.



## WYTHAM HALL LIMITED

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE COUNCIL OF MANAGEMENT OF WYTHAM HALL LIMITED

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##### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Stephen Meredith BA FCA DChA (Senior Statutory Auditor)  
for and on behalf of Alliotts LLP

20/12/21

Chartered Accountants  
Statutory Auditor

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