

CARING AND SHARING TRUST

England & Wales - Charity number 327001

Details

Status Registered

Legal form Other

Registered 1986-01-31

Register [View on the Charity Commission register](#)

Contact

Address Cottons Farmhouse
Whiston Road
Cogenhoe
Northants
NN7 1NL

Phone 01604891487

Email admin@cottonsfarmhouse.org

Activities

Objects: UPON TRUST TO PAY OR APPLY THE WHOLE OR ANY PART OF THE TRUST FUND FOR THE TREATMENT HELP AND /OR RELIEF BY ANY AND EVERY CHARITABLE MEANS OF THOSE SUFFERING FROM MENTAL AND /OR PHYSICAL HANDICAP. (FOR FURTHER DETAILS SEE CLAUSE 2(I) - (VII) OF THE TRUST DEED)

Activities: Provides day-care and other support services for people with learning disabilities, their families and carers.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£91,424	£205,578	-	-
2024-03-31	£118,397	£191,927	-	-
2023-03-31	£103,805	£183,602	-	-
2022-03-31	£186,297	£182,650	-	-
2021-03-31	£197,176	£161,915	-	-

Trustees

Name	Role	Appointed
Lena Davis	Chair	
IRIS LUCY HOLLAND		
Tracey Annabella Orchard		2023-02-13

CARING AND SHARING TRUST

England & Wales - Charity number 327001

Accounts



Caring & Sharing Trust

Annual Report and Accounts

2024/2025

CARING & SHARING TRUST

ANNUAL REPORT AND ACCOUNTS 2024/2025

LEGAL STATUS: REGISTERED CHARITY

REGISTERED CHARITY NUMBER: 327001

DATE OF REGISTRATION: NOVEMBER 1985

GOVERNING DOCUMENT: CONSTITUTION

GOVERNING BODY: TRUSTEES (MANAGEMENT GROUP)

AREA OF OPERATION: NATIONAL

AIMS AND OBJECTIVES: To provide “treatment, help and/or relief by any and every charitable means of those suffering from mental and/or physical disabilities.”

ADDRESS: COTTON'S FARMHOUSE
28 WHISTON ROAD
COGENHOE
NORTHAMTONSHIRE
NN7 1NL

TELEPHONE: 01604 891487

The above number is a 24 hour service although opening hours are from 9.00am to 5.00pm Mondays to Fridays.

EMAIL: admin@cottonsfarmhouse.org

WEB: www.cottonsfarmhouse.org

Aims and Objectives

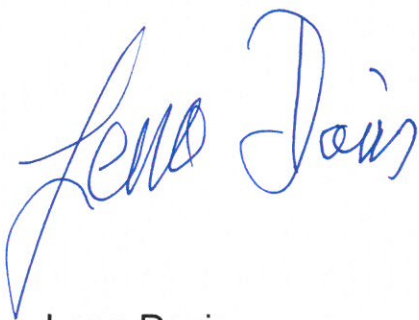
The Trust's current main objective is to maintain the services that its Arts-based Day Centre offers to people with learning disabilities.

Providing support for families in their role as carers also remains an important objective, especially with the UK in lockdown.

In fulfilling these objectives, the Caring and Sharing Trust recognises its responsibilities in terms of safeguarding its beneficiaries and, to this end, has appropriate policies in place regarding recruitment of staff and volunteers as well as the general safeguarding of vulnerable adults and children.

Annual Report and Accounts for 2024/2025 as approved on 3rd September 2025

Signed



Lena Davis

Trustee

THE YEAR'S ACTIVITIES

Arts Everywhere

Once again, Caring and Sharing's Art Studio and Theatre-in-a-barn have been a hive of activity with lots of art projects, drawing, painting, crafting, music, singing, and laughing! All of this has enabled people with learning disabilities to reap all the benefits which the Trust's arts-based therapy programmes have to offer.

Over the years, dance has been one of the most popular activities at Cotton's Farmhouse and our Danny Brown took this to new heights when he took part in a Dancing with the Stars weekend and made some very special friends from BBC's Strictly Come Dancing.



Reaching out into the Community

Over the year, Caring & Sharing continued to foster strong links with the local community. This is an important way of spreading awareness about learning disability

and fostering acceptance and understanding in a world where these are often in short supply. As part of this, Caring and Sharing welcomed visits from the local Vicar and supporters from local businesses among many others. Patrons James Hartnell and Kelly Turner were regular visitors, often arriving in one of their vintage cars.

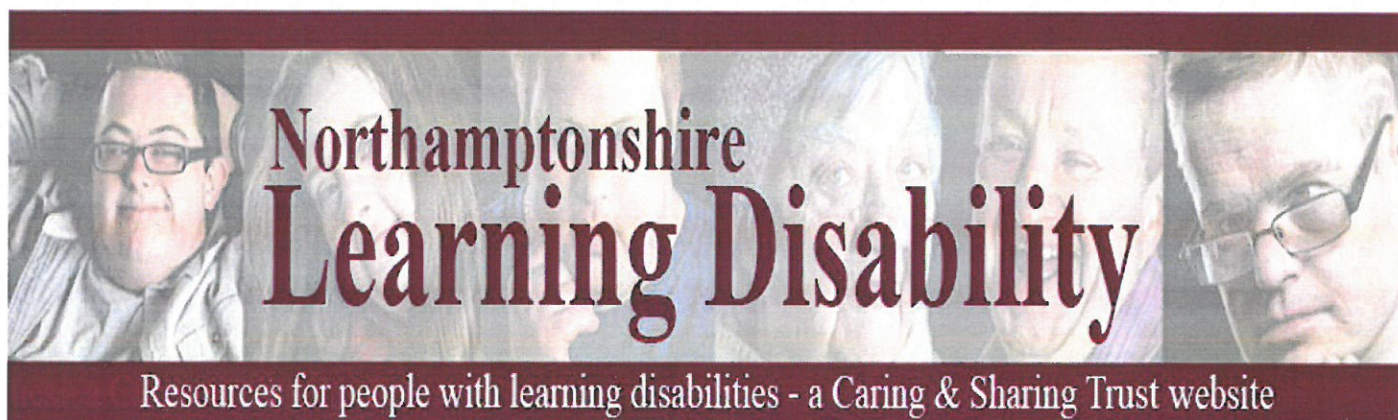


Supporting Families and Carers

Once again, this was an important area of work throughout the year with Caring And Sharing doing everything possible to support the needs of parents and carers. This service becomes even more crucial as parents themselves start to age, develop their own health issues, and maybe even require care in their own right. Maintaining close and frequent communication can make a real difference as well as providing a telephone help line.

Providing Information

Caring and Sharing has continued to operate the Northamptonshire learning Disability web site, northamptonshirelearningdisability.org which provides information on all sorts of services and opportunities which are on offer specifically for the families and cares of people with learning disabilities.



TRUSTEES: C ORCHARD, L. DAVIS, I. HOLLAND

Continuing Trustees have the power to appoint additional Trustees to a maximum of 9 Trustees in total. In addition, continuing Trustees shall appoint new trustees or a new trustee whenever the number of Trustees is reduced to less than 3.

It is important for trustees to stay abreast of developments, and this is particularly important in a time of changing legislation. Fortunately, there is a wealth of information available, especially through the internet, provided by organisations like the Charity Commission. This has been used as the base of induction for any new trustees as well as issues specific to the Caring & Sharing Trust.

Trustees work closely with senior staff within a management group which has responsibility for management and staffing issues including appointments and conditions. This group is also responsible for setting the broad direction of care programmes.

ACCOUNTANTS: ANTHONISZ NEVILLE
REGISTERED AUDITORS
CHARTERED ACCOUNTANTS
1ST FLOOR
105 - 111 EUSTON STREET
LONDON NW1 2EW

BANKERS: BARCLAYS BANK PLC
ASHTON HOUSE BUSINESS CENTRE
PO BOX 3261
497 SILBURY BOULEVARD
MILTON KEYNES MK9 2ZU

Financial Report

The accounts for the year ended 31/03/2025 are attached to this report.

Over the year, direct charitable expenditure amounted to almost 94% of total expenditure and applied to the pursuance of the Trust's aims and objectives as set out in the body of this report. Once again, this demonstrates a high level of efficiency in terms of targeting resources where they do the most good.

It has been another difficult year with the continuing 'cost of living crisis' in the UK. This has meant that costs have been steadily rising while raising money has become harder and harder.

Facing risk: In previous years, the Caring & Sharing Trust has identified two potential areas of risk in the ability to pursue its charitable objectives.

Firstly, the Trust has become increasingly reliant on local authority funding in recent years. While this has given a good deal of stability to the Trust's activities, it also represents potential financial vulnerability. This is exacerbated by the current threat of significant cuts in government expenditure both nationally and locally. In addition, the economic outlook in the UK makes it harder to make up any shortfalls by increasing voluntary income.

Secondly, reductions in spending by local authorities along with cuts in services could have a significant effect on the demand for Caring and Sharing's services. The move to give people with learning disabilities their own 'personal budgets' is likely to have a big impact on the nature of services provided throughout the care sector.

The risks to property, fixtures and equipment, as well as public and employers liability, have also been assessed and adequate insurance policies put into place.

Responding to risk:

Policy for Reserves: In response to these areas of risk, the Caring & Sharing Trust has highlighted the importance of suitable reserves which play a key role in ensuring the continuity of service which means so much to all the people with learning disabilities who benefit from those services. The importance of reserves is also significant in the Trust's ability to respond quickly to changing needs.

With these factors in mind, the Caring & Sharing Trust has reviewed its policy for reserves which currently stand at the equivalent of 7 months operating costs. Over the coming year, the Trust aims to improve this position by reductions in expenditure as well as renewed fundraising efforts.

Fundraising Policy. As well as a robust policy on reserves, The Caring & Sharing Trust continues to pursue an active fundraising policy, recognising the importance of developing independent sources of funding, donations, events, etc.

Investments. The investment of reserves has been reviewed and, although the continuing low interest rates mean that investment income has been significantly reduced, the Trust considers that funds should be kept in the safest of financial institutions. With this in mind, reserves are maintained in an interest bearing account to maintain maximum flexibility.

The Annual Report and Accounts have been produced in accordance with Charities SORP FRS 102

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

FOR

CARING AND SHARING TRUST

Registered Charity No : 327001

CARING AND SHARING TRUST

**INDEX TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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**CARING AND SHARING TRUST
FOR THE YEAR ENDED 31 MARCH 2025**

Statement of Trustees' Responsibilities

The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards FRS 102.

The Law applicable to charities in England and Wales requires the trustees to prepare financial statements 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 of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS 102
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

03/09/25

This report was approved by the trustees on..... and signed on their behalf by:


L. Davis
Trustee

**CARING AND SHARING TRUST
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

I report on the accounts of the trust for the year ended 31st March 2025 which comprise the statement of Financial Activities, the Balance Sheet, the statement of Cash Flows and related notes set out on pages 3 to 11.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act; have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


ILONA SONDAKH
ANTHONISZ NEVILLE LLP
Chartered Accountants
105-111 Euston Street
London
NW1 2EW

Date: 03/09/25

CARING AND SHARING TRUST

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2025

INCOME AND ENDOWMENTS FROM	Notes	UNRESTRICTED	RESTRICTED	TOTAL	TOTAL
		FUNDS	FUNDS	FUNDS	FUNDS
		£	£	2025 £	2024 £
- Donations and legacies		22,480	-	22,480	50,038
- Other trading activities		557	-	557	-
- Income from investments	7	125	-	125	119
- Income from charitable activities		68,263	-	68,263	68,239
Total income and endowments	2	91,424	-	91,424	118,396
Expenditure on:					
Raising funds	3	11,080	-	11,080	10,115
Charitable activities	4	194,498	-	194,498	181,812
Total expenditure		205,578	-	205,578	191,927
Net income/(expenditure)		(114,154)	-	(114,154)	73,531
Other gains/losses		-	-	-	-
Net movement in funds		(114,154)	-	(114,154)	73,531
Total funds brought forward		240,005	-	240,005	313,536
Total funds carried forward		125,851	-	125,851	240,005

There were no recognised gains or losses for 2025 or 2024 other than those included in the Statement of Financial Activities.

CARING & SHARING TRUST

**BALANCE SHEET
AS AT 31 MARCH 2025**

FIXED ASSETS	Notes	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS	TOTAL FUNDS
		£	£	2025 £	2024 £
Fixtures & Equipment		244	-	244	325
Computer Equipment	5	363	-	363	484
Motor Vehicles		318	-	318	424
Total Fixed Assets		925	-	925	1,233
CURRENT ASSETS					
Investment - High Interest Deposit	6	1,208	-	1,208	1,190
Bank Current Account			-	-	-
Community Bank Account		13,025	-	13,025	26,562
Umbrella		49,555	-	49,555	159,555
100 Club - Bank Account		-	-	-	-
Business Premium Account	6	5,037	-	5,037	4,963
Bank account 2		43,435	-	43,435	51,511
Debtors	9	17,895	-	17,895	595
Total Current Assets		130,154	-	130,154	244,376
CURRENT LIABILITIES					
Creditors falling due within one year	10	5,229	-	5,229	5,604
Deferred Income	13	-	-	-	-
		5,229	-	5,229	5,604
Net Current Assets		124,925	-	124,925	238,772
TOTAL NET ASSETS		125,850	-	125,850	240,005
REPRESENTED BY					
Reserves Brought Forward		240,005	-	240,005	313,536
Net Resources In Year		(114,154)	-	(114,154)	-73,531
RESERVES CARRIED FORWARD		125,851	-	125,851	240,005

The notes at pages 6 to 11 form part of these accounts.

L. Davis
Trustee
Date:

L. Davis
03/09/2025

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CARING & SHARING TRUST

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025**

		TOTAL FUNDS	TOTAL FUNDS
Notes	<u>2025</u>	<u>2024</u>	<u>2024</u>
	£	£	£
Net Cash used in operating activities	16	(131,180)	(72,022)
Cash flows from investing activities:			
Purchase of tangible asset		-	-
Finance cost	-	465	483
Finance income		125	119
Net Cash provided by investing activities	-	340	364
Cash flows from financing activities:			
Receipt of expendable endowment		-	-
Net Cash provided by financing activities		-	-
Change in cash and cash equivalents in the year		(131,521)	(72,386)
Cash and cash equivalent brought forward		243,780	316,166
Cash and cash equivalents carried forward		112,259	243,780

CARING AND SHARING TRUST

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES

1.1 Basis of preparation of accounts

The financial statements have been prepared on the accruals basis under the historical cost convention and in accordance with the Charities SORP (FRS 102) & FRS 102 and in accordance with Charities Act 2011 (as amended by the Charities Act 2006). The principal accounting policies adopted in the preparation of the financial statements are as follows:

1.2 Going concern

The Trustees consider that there are no material uncertainties about the trust's ability to continue as a going concern.

1.3 Incoming resources

Donations and grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have been to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlements, this income is included in incoming resources of restricted funds when receivable.

- Interest is included when receivable by the charity.

1.4 Debtors:

Debtors are measured at transaction price and are recoverable within one year.

1.5 Cash and cash equivalents:

Cash is represented by cash in hand and deposits with the financial institutions repayable without penalty on notice.

1.6 Resources expended

- Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.
- Certain expenditure is directly attributable to specific activities and have been included in those cost categories.
- Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff and other resources expended which are attributable to those activities.

1.7 Pension costs

- The charity makes no contribution to a defined contribution pension scheme.

1.8 Tangible fixed assets

- Individual fixed assets purchased for charity purposes are capitalised at cost.
- Tangible fixed assets are depreciated on a reducing balance basis over their estimated useful lives as follows:

	Annual Rate
Fixtures and fittings	25%
Motor vehicles	25%
Computer Equipment	25%

CARING AND SHARING TRUST

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025**

1.9 Fund accounting

Funds held by the charity are either:

- *Unrestricted Funds* - This fund is used in accordance with the charitable objects at the direction of the trustees.

- *Restricted Funds* - There is no restricted fund for the year end 31st March 2025

Endowments Funds - The Trust has no endowment funds.

1.10 Reserves policy

The importance of reserves is also significant in the Trust's ability to respond quickly to changing needs.

With these factors in mind, the Trust has reviewed its policy for reserves and considers that it would be prudent to continue to hold minimum reserves equivalent to at least 24 months operating costs. The current level of reserves remains above this minimum.

1.11 Fundraising policy

As well as a robust policy on reserves, The Trust continues to pursue an active fundraising policy, recognising the importance of developing independent sources of funding, donations, events, etc.

1.12 Investments

The investment of reserves has been reviewed and, although the continuing low interest rates mean that investment income has been significantly reduced, the Trust considers that funds should be kept in the safest of financial institutions. With this in mind, reserves are maintained in a rolling programme receiving income on the basis of fixed term investment of between two and nine months.

1.13 Creditors:

Creditors are measured at transaction price.

2 INCOME RESOURCES	Unrestricted Funds £	Restricted Funds £	Total £
Donations and legacies:			
Legacies	0		
Grants and Donations	22,480	-	22,480
	<hr/>	<hr/>	
Other trading activities:			
HMRC JRS	0	-	
Fundraising	557		
100 Club	0		
	<hr/>		557
Income from investments:			
Interest treasury	-	-	
Other Interest	-	-	
Bank rewards	124.77	-	125
	<hr/>		
Income resources charitable activities:			
Charges	68,263	-	68,263
	<hr/>		<hr/>
			91,424

CARING AND SHARING TRUST

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025**

3 EXPENDITURE ON RAISING FUNDS	<u>TOTAL FUNDS</u>			TOTAL	<i>TOTAL</i>
	DIRECT COSTS	SUPPORT COSTS	FUNDRAISING COST		
	£	£	£		
				<u>2025</u>	<u>2024</u>
				£	£
Salaries & Staff costs		1,010	6,200	7,210	6,710
Postage & Telephone		220	2,000	2,220	1,910
Printing & Stationery		140	310	450	445
Travel & Subsistence			1,200	1,200	1,050
100 Club (Prizes)				-	-
	-	1,370	9,710	11,080	10,115
4 EXPENDITURE ON CHARITABLE ACTIVITIES					
Salaries & Staff costs	131,108			131,108	127,645
Postage & Telephone	3,384			3,384	1,817
Printing, Stationery & Publications	153			153	1,760
Linen & Clothing	508			508	231
Training & Books	15,000			15,000	6,019
Animal Medical and Subsistence	2,681			2,681	1,044
Horticulture Consumables	821			821	1,144
Travel & Subsistence	18,464			18,464	19,834
Photographic	189			189	0
Art & Craft Materials	222			222	385
Music, Books & Video	1,300			1,300	1,638
Equipment & Furniture	621			621	177
Instruments, Props, Wardrobe	317			317	723
Outings & Trips	1,987			1,987	1,989
Premises	8,289			8,289	8,303
Insurances	4,073			4,073	3,661
Bookeeping	990			990	930
Depreciation of Fixtures & Fittings	81			81	109
Depreciation of Computer Equipmen	121			121	161
Depreciation of Motor Vehicles	106			106	141
Bank charges	465			465	483
Audit and Accountancy		3,618		3,618	3,618
	190,880	3,618	0	194,498	181,812
RESOURCES EXPENDED	190,880	4,988	9,710	205,578	191,927

CARING AND SHARING TRUST

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

5 TANGIBLE FIXED ASSETS

	FIXTURES AND FITTINGS	COMPUTER EQUIPMENT	MOTOR VEHICLES	TOTAL
COST	£	£	£	£
At 1 April 2024	76,472	4,837	23,690	104,999
Additions	-	-	-	-
Disposal	-	-	-	-
At 31st March 2025	<u>76,472</u>	<u>4,837</u>	<u>23,690</u>	<u>104,999</u>
DEPRECIATION				
At 1 April 2024	76,147	4,353	23,266	103,766
Disposal	-	-	-	-
Charge for year	81	121	106	308
At 31st March 2025	<u>76,228</u>	<u>4,474</u>	<u>23,372</u>	<u>104,074</u>
At 31 March 2025	<u>244</u>	<u>363</u>	<u>318</u>	<u>925</u>
At 31 March 2024	<u>325</u>	<u>484</u>	<u>424</u>	<u>1,233</u>

6 CURRENT INVESTMENTS

	<u>2025</u> £	<u>2024</u> £
Investment - High Interest Deposit	1,208	1,190
Business Deposit-UK	5,037	4,963
	<u>6,244</u>	<u>6,153</u>

7 INVESTMENT INCOME

	<u>2025</u> £	<u>2024</u> £
Interest receivable on cash deposits - UK	<u>125</u>	<u>119</u>

CARING AND SHARING TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

8 NET RESOURCES

The Net Resources figure is stated after charging:	<u>2025</u>	<u>2024</u>
	£	£
Depreciation - Fixtures & Fittings	81	109
Depreciation - Computer Equipment	121	161
Depreciation - Motor Vehicles	<u>106</u>	<u>141</u>
Auditor's Remuneration	<u>3,618</u>	<u>3,618</u>

9 DEBTORS

	<u>2025</u>	<u>2024</u>
	£	£
Other debtors	17,200	0
Prepayments	695	595
Accrued income	<u>0</u>	<u>0</u>
	<u>17,895</u>	<u>595</u>

10 CREDITORS

	<u>2025</u>	<u>2024</u>
	£	£
Accruals	3,618	3,618
Other Creditors	<u>1,611</u>	<u>1,986</u>
	<u>5,229</u>	<u>5,604</u>

11 EMOLUMENTS

	<u>2025</u>	<u>2024</u>
	£	£
Salaries paid, during the year were:	<u>138,318</u>	<u>128,246</u>
Employer's N.I.C	<u>6,550</u>	<u>6,109</u>
Pension contributions during the year, totalled	<u>0</u>	<u>0</u>

12 EMPLOYEES THROUGHOUT THE YEAR WERE:

<u>2025</u>	<u>2024</u>
<u>6</u>	<u>6</u>

13 DEFERRED INCOME

<u>2025</u>	<u>2024</u>
£	£
<u>0</u>	<u>0</u>

14 TRUSTEE REMUNERATION/EXPENSES

No trustee received any remuneration or expenses during the year.

15 RELATED PARTY TRANSACTIONS

During the year under review, the charity had use of part of the premises of L. Davis, one of the trustees, for its operations without any payment of rent.

CARING AND SHARING TRUST

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

16 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH
FLOW FROM OPERATING ACTIVITIES

	<u>2025</u>	<u>2024</u>
	£	£
Net Movement in funds	(114,154)	(73,531)
Add back depreciation charge	308	411
Finance cost	465	483
Decrease (increase) in debtors	(17,300)	126
Increase (decrease) in creditors	(375)	608
Interest income	(125)	(119)
Net Cash used in operating activities	<u>(131,180)</u>	<u>(72,022)</u>

CARING AND SHARING TRUST

England & Wales - Charity number 327001

Accounts



Caring & Sharing Trust

Annual Report and Accounts

2023/2024

CARING & SHARING TRUST

ANNUAL REPORT AND ACCOUNTS 2023/2024

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ADDRESS: COTTON'S FARMHOUSE
28 WHISTON ROAD
COGENHOE
NORTHAMTONSHIRE
NN7 1NL

TELEPHONE: 01604 891487

The above number is a 24 hour service although opening hours are from 9.00am to 5.00pm Mondays to Fridays.

EMAIL: admin@cottonsfarmhouse.org

WEB: www.cottonsfarmhouse.org

Aims and Objectives

The Trust's current main objective is to maintain the services that its Arts-based Day Centre offers to people with learning disabilities.

Providing support for families in their role as carers also remains an important objective, especially with the UK in lockdown.

In fulfilling these objectives, the Caring and Sharing Trust recognises its responsibilities in terms of safeguarding its beneficiaries and, to this end, has appropriate policies in place regarding recruitment of staff and volunteers as well as the general safeguarding of vulnerable adults and children.

Annual Report and Accounts for 2023/2024 as approved on 20th September 2024

Signed



Lena Davis

Trustee

THE YEAR'S ACTIVITIES

During the course of the year, Caring and Sharing continued to provide a whole range of Arts-Based therapy Programmes for adults who have learning disabilities. Activities in the Trust's Art Studio and Theatre-in-a-Barn have included painting, drawing, craftwork, and lots of music and singing.



Many of the artworks produced were proudly on display throughout the year as part of an on-going exhibition at Cotton's Farmhouse. All of these programmes have been designed to help participants to develop their social and communication skills and to explore their emotions. Many of the artworks produced have been of a truly collaborative nature with the whole

team taking part. This is important in fostering friendships, co-operation, and a sense of belonging. And of, course, lots of fun, laughter and pure enjoyment have been at the centre of all that goes on in the Art Studio and Theatre-in-a-Barn.

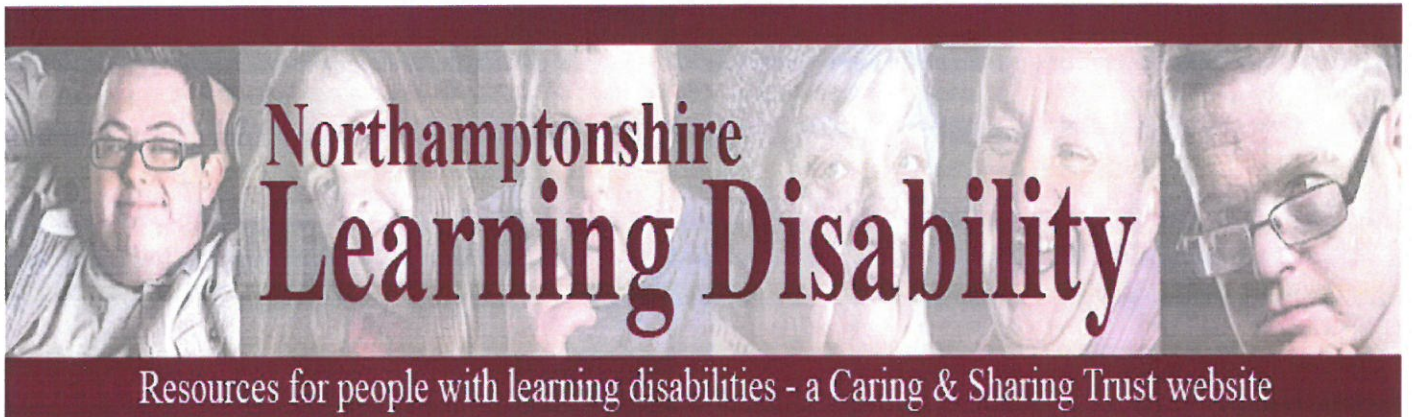


Supporting Families and Carers

Once again, this was an important area of work throughout the year with Caring And Sharing doing everything possible to support the needs of parents and carers. This service becomes even more crucial as parents themselves start to age, develop their own health issues, and maybe even require care in their own right. Maintaining close and frequent communication can make a real difference as well as providing a telephone help line.

Providing Information

Caring and Sharing has continued to operate the Northamptonshire learning Disability web site, northamptonshirelearningdisability.org which provides information on all sorts of services and opportunities which are on offer specifically for the families and cares of people with learning disabilities.



TRUSTEES: C ORCHARD, L. DAVIS, I. HOLLAND

Continuing Trustees have the power to appoint additional Trustees to a maximum of 9 Trustees in total. In addition, continuing Trustees shall appoint new trustees or a new trustee whenever the number of Trustees is reduced to less than 3.

It is important for trustees to stay abreast of developments, and this is particularly important in a time of changing legislation. Fortunately, there is a wealth of information available, especially through the internet, provided by organisations like the Charity Commission. This has been used as the base of induction for any new trustees as well as issues specific to the Caring & Sharing Trust.

Trustees work closely with senior staff within a management group which has responsibility for management and staffing issues including appointments and conditions. This group is also responsible for setting the broad direction of care programmes.

ACCOUNTANTS: ANTHONISZ NEVILLE
REGISTERED AUDITORS
CHARTERED ACCOUNTANTS
1ST FLOOR
105 - 111 EUSTON STREET
LONDON NW1 2EW

BANKERS: BARCLAYS BANK PLC
ASHTON HOUSE BUSINESS CENTRE
PO BOX 3261
497 SILBURY BOULEVARD
MILTON KEYNES MK9 2ZU

Financial Report

The accounts for the year ended 31/03/2023⁴ are attached to this report.

Over the year, direct charitable expenditure amounted to almost 95% of total expenditure and applied to the pursuance of the Trust's aims and objectives as set out in the body of this report. Once again, this demonstrates a high level of efficiency in terms of targeting resources where they do the most good.

While costs are still rising, fundraising is certainly becoming harder as the Trust competes with so many other worthy causes at the same time as the public businesses have fewer resources to give.

Facing risk: In previous years, the Caring & Sharing Trust has identified two potential areas of risk in the ability to pursue its charitable objectives.

Firstly, the Trust has become increasingly reliant on local authority funding in recent years. While this has given a good deal of stability to the Trust's activities, it also represents potential financial vulnerability. This is exacerbated by the current threat of significant cuts in government expenditure both nationally and locally. In addition, the economic outlook in the UK makes it harder to make up any shortfalls by increasing voluntary income.

Secondly, reductions in spending by local authorities along with cuts in services could have a significant effect on the demand for Caring and Sharing's services. The move to give people with learning disabilities their own 'personal budgets' is likely to have a big impact on the nature of services provided throughout the care sector.

The risks to property, fixtures and equipment, as well as public and employers liability, have also been assessed and adequate insurance policies put into place.

Responding to risk:

Policy for Reserves: In response to these areas of risk, the Caring & Sharing Trust has highlighted the importance of suitable reserves which play a key role in ensuring the continuity of service which means so much to all the people with learning disabilities who benefit from those services. The importance of reserves is also significant in the Trust's ability to respond quickly to changing needs.

With these factors in mind, the Caring & Sharing Trust has reviewed its policy for reserves and considers that holding reserves equivalent to 24 months operating costs remains a prudent target. The current level of reserves is around 16 months.

Fundraising Policy. As well as a robust policy on reserves, The Caring & Sharing Trust continues to pursue an active fundraising policy, recognising the importance of developing independent sources of funding, donations, events, etc.

Investments. The investment of reserves has been reviewed and, although the continuing low interest rates mean that investment income has been significantly reduced, the Trust considers that funds should be kept in the safest of financial institutions. With this in mind, reserves are maintained in an interest bearing account to maintain maximum flexibility.

The Annual Report and Accounts have been produced in accordance with Charities SORP FRS 102

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

FOR

CARING AND SHARING TRUST

Registered Charity No : 327001

CARING AND SHARING TRUST

**INDEX TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

	Pages
Statement of Trustees' Responsibilities	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Statement of Cash Flows	5
Notes to the Financial Statements	6-11

**CARING AND SHARING TRUST
FOR THE YEAR ENDED 31 MARCH 2024**

Statement of Trustees' Responsibilities

The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards FRS 102.

The Law applicable to charities in England and Wales requires the trustees to prepare financial statements 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 of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS 102
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the trustees on 20th September 2024 and signed on their behalf by:



L. Davis
Trustee

**CARING AND SHARING TRUST
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

I report on the accounts of the trust for the year ended 31st March 2024 which comprise the statement of Financial Activities, the Balance Sheet, the statement of Cash Flows and related notes set out on pages 3 to 11.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act; have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



ILONA SONDAKH
ANTHONISZ NEVILLE LLP
Chartered Accountants
105-111 Euston Street
London
NW1 2EW

Date: 20th September 2024

CARING AND SHARING TRUST

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2024

INCOME AND ENDOWMENTS FROM	Notes	UNRESTRICTED	RESTRICTED	TOTAL	TOTAL
		FUNDS	FUNDS	FUNDS	FUNDS
		£	£	2024 £	2023 £
- Donations and legacies		50,038	-	50,038	20,662
- Other trading activities		-	-	-	5,716
- Income from investments	7	119	-	119	60
- Income from charitable activities		68,239	-	68,239	77,368
Total income and endowments	2	118,397	-	118,397	103,806
Expenditure on:					
Raising funds	3	10,115	-	10,115	9,720
Charitable activities	4	181,812	-	181,812	173,882
Total expenditure		191,927	-	191,927	183,602
Net income/(expenditure)		(73,531)	-	(73,531)	79,796
Other gains/losses		-	-	-	-
Net movement in funds		(73,531)	-	(73,531)	79,797
Total funds brought forward		313,536	-	313,536	393,333
Total funds carried forward		240,005	-	240,005	313,536

There were no recognised gains or losses for 2024 or 2023 other than those included in the Statement of Financial Activities.

CARING & SHARING TRUST

BALANCE SHEET
AS AT 31 MARCH 2024

FIXED ASSETS	Notes	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS	TOTAL FUNDS
		£	£	2024 £	2023 £
Fixtures & Equipment		325	-	325	434
Computer Equipment	5	484	-	484	645
Motor Vehicles		424	-	424	566
Total Fixed Assets		1,233	-	1,233	1,645
CURRENT ASSETS					
Investment - High Interest Deposit	6	1,190	-	1,190	1,174
Bank Current Account			-	-	-
Community Bank Account		26,562	-	26,562	15,984
Umbrella		159,555	-	159,555	242,555
100 Club - Bank Account		-	-	-	435
Business Premium Account	6	4,963	-	4,963	4,905
Bank account 2		51,511	-	51,511	51,113
Debtors	9	595	-	595	721
Total Current Assets		244,376	-	244,376	316,887
CURRENT LIABILITIES					
Creditors falling due within one year	10	5,604	-	5,604	4,996
Deferred Income	13	-	-	-	-
		5,604	-	5,604	4,996
Net Current Assets		238,772	-	238,772	311,891
TOTAL NET ASSETS		240,005	-	240,005	313,536
REPRESENTED BY					
Reserves Brought Forward		313,536	-	313,536	393,333
Net Resources In Year		(73,531)	-	(73,531)	-79,797
RESERVES CARRIED FORWARD		240,005	-	240,005	313,536

The notes at pages 6 to 11 form part of these accounts.

L. Davis
Trustee
Date:

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CARING & SHARING TRUST

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

		TOTAL FUNDS	TOTAL FUNDS
	Notes	<u>2024</u>	<u>2023</u>
		£	£
Net Cash used in operating activities	16	<u>(72,022)</u>	<u>(80,335)</u>
Cash flows from investing activities:			
Purchase of tangible asset		-	-
Finance cost	-	483	486
Finance income		119	60
Net Cash provided by investing activities	-	<u>364</u>	<u>426</u>
Cash flows from financing activities:			
Receipt of expendable endowment		-	-
Net Cash provided by financing activities		-	-
Change in cash and cash equivalents in the year		<u>(72,386)</u>	<u>(80,762)</u>
Cash and cash equivalent brought forward		316,166	396,928
Cash and cash equivalents carried forward		<u>243,780</u>	<u>316,166</u>

CARING AND SHARING TRUST

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

1 ACCOUNTING POLICIES

1.1 Basis of preparation of accounts

The financial statements have been prepared on the accruals basis under the historical cost convention and in accordance with the Charities SORP (FRS 102) & FRS 102 and in accordance with Charities Act 2011 (as amended by the Charities Act 2006). The principal accounting policies adopted in the preparation of the financial statements are as follows:

1.2 Going concern

The Trustees consider that there are no material uncertainties about the trust's ability to continue as a going concern.

1.3 Incoming resources

Donations and grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have been to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlements, this income is included in incoming resources of restricted funds when receivable.

- Interest is included when receivable by the charity.

1.4 Debtors:

Debtors are measured at transaction price and are recoverable within one year.

1.5 Cash and cash equivalents:

Cash is represented by cash in hand and deposits with the financial institutions repayable without penalty on notice.

1.6 Resources expended

- Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.
- Certain expenditure is directly attributable to specific activities and have been included in those cost categories.
- Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff and other resources expended which are attributable to those activities.

1.7 Pension costs

- The charity makes no contribution to a defined contribution pension scheme.

1.8 Tangible fixed assets

- Individual fixed assets purchased for charity purposes are capitalised at cost.
- Tangible fixed assets are depreciated on a reducing balance basis over their estimated useful lives as follows:

	Annual Rate
Fixtures and fittings	25%
Motor vehicles	25%
Computer Equipment	25%

CARING AND SHARING TRUST

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

1.9 Fund accounting

Funds held by the charity are either:

- *Unrestricted Funds* - This fund is used in accordance with the charitable objects at the direction of the trustees.

- *Restricted Funds* - There is no restricted fund for the year end 31st March 2024

Endowments Funds The Trust has no endowment funds.

1.10 Reserves policy

The importance of reserves is also significant in the Trust's ability to respond quickly to changing needs.

With these factors in mind, the Trust has reviewed its policy for reserves and considers that it would be prudent to continue to hold minimum reserves equivalent to at least 24 months operating costs. The current level of reserves remains above this minimum.

1.11 Fundraising policy

As well as a robust policy on reserves, The Trust continues to pursue an active fundraising policy, recognising the importance of developing independent sources of funding, donations, events, etc.

1.12 Investments

The investment of reserves has been reviewed and, although the continuing low interest rates mean that investment income has been significantly reduced, the Trust considers that funds should be kept in the safest of financial institutions. With this in mind, reserves are maintained in a rolling programme receiving income on the basis of fixed term investment of between two and nine months.

1.13 Creditors:

Creditors are measured at transaction price.

2 INCOME RESOURCES	Unrestricted Funds £	Restricted Funds £	Total £
Donations and legacies:			
Legacies	11,052		
Grants and Donations	38,986	-	50,038
Other trading activities:			
HMRC JRS	0	-	
Fundraising	0	-	
100 Club	0	-	0
Income from Investments:			
Interest treasury	-	-	
Other Interest	0	-	
Bank rewards	119.44	-	119
Income resources charitable activities:			
Charges	68,239	-	68,239
			<u><u>118,397</u></u>

CARING AND SHARING TRUST

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

3 EXPENDITURE ON RAISING FUNDS	TOTAL FUNDS			TOTAL	TOTAL
	DIRECT COSTS	SUPPORT COSTS	FUNDRAISING COST	2024	2023
	£	£	£	£	£
Salaries & Staff costs		1,010	5,700	6,710	5,500
Postage & Telephone		210	1,700	1,910	1,640
Printing & Stationery		145	300	445	280
Travel & Subsistence			1,050	1,050	950
100 Club (Prizes)				-	1,350
	-	1,365	8,750	10,115	9,720

EXPENDITURE ON CHARITABLE
4 ACTIVITIES

Salaries & Staff costs	127,645		127,645	124,642
Postage & Telephone	1,817		1,817	3,207
Printing, Stationery & Publications	1,760		1,760	808
Linen & Clothing	231		231	0
Training & Books	6,019		6,019	2,191
Animal Medical and Subsistence	1,044		1,044	955
Horticulture Consumables	1,144		1,144	1,370
Travel & Subsistence	19,834		19,834	16,324
Photographic			0	
Art & Craft Materials	385		385	726
Music, Books & Video	1,638		1,638	1,770
Equipment & Furniture	177		177	103
Instruments, Props, Wardrobe	723		723	739
Outings & Trips	1,989		1,989	771
Premises	8,303		8,303	11,050
Insurances	3,661		3,661	3,673
Bookeeping	930		930	900
Depreciation of Fixtures & Fittings	109		109	145
Depreciation of Computer Equipmen	161		161	215
Depreciation of Motor Vehicles	141		141	189
Bank charges	483		483	486
Audit and Accountancy		3,618	3,618	3,618
	178,194	3,618	0	181,812
				173,882

RESOURCES EXPENDED

	178,194	4,983	8,750	191,927	183,602
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CARING AND SHARING TRUST

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

5 TANGIBLE FIXED ASSETS

	FIXTURES AND FITTINGS	COMPUTER EQUIPMENT	MOTOR VEHICLES	TOTAL
COST	£	£	£	£
At 1 April 2023	76,472	4,837	23,690	104,999
Additions	-	-	-	-
Disposal	-	-	-	-
At 31st March 2024	<u>76,472</u>	<u>4,837</u>	<u>23,690</u>	<u>104,999</u>
DEPRECIATION				
At 1 April 2023	76,038	4,192	23,125	103,355
Disposal	-	-	-	-
Charge for year	109	161	141	411
At 31st March 2024	<u>76,147</u>	<u>4,353</u>	<u>23,266</u>	<u>103,766</u>
At 31 March 2024	<u>325</u>	<u>484</u>	<u>424</u>	<u>1,233</u>
At 31 March 2023	<u>434</u>	<u>645</u>	<u>565</u>	<u>1,644</u>

6 CURRENT INVESTMENTS

	<u>2024</u> £	<u>2023</u> £
Investment - High Interest Deposit	1,190	1,174
Business Deposit-UK	4,963	4,904
	<u>6,153</u>	<u>6,078</u>

7 INVESTMENT INCOME

	<u>2024</u> £	<u>2023</u> £
Interest receivable on cash deposits - UK	<u>119</u>	<u>60</u>

CARING AND SHARING TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

8 NET RESOURCES

The Net Resources figure is stated after charging:	<u>2024</u>	<u>2023</u>
	£	£
Depreciation - Fixtures & Fittings	109	145
Depreciation - Computer Equipment	161	215
Depreciation - Motor Vehicles	<u>141</u>	<u>189</u>
Auditor's Remuneration	<u>3,618</u>	<u>3,618</u>

9 DEBTORS

	<u>2024</u>	<u>2023</u>
	£	£
Other debtors	0	100
Prepayments	595	621
Accrued income	<u>0</u>	<u>0</u>
	<u>595</u>	<u>721</u>

10 CREDITORS

	<u>2024</u>	<u>2023</u>
	£	£
Accruals	3,618	3,618
Other Creditors	<u>1,986</u>	<u>1,378</u>
	<u>5,604</u>	<u>4,996</u>

11 EMOLUMENTS

	<u>2024</u>	<u>2023</u>
	£	£
Salaries paid, during the year were:	<u>128,246</u>	<u>123,760</u>
Employer's N.I.C	<u>6,109</u>	<u>6,382</u>
Pension contributions during the year, totalled	<u>0</u>	<u>0</u>

12 EMPLOYEES THROUGHOUT THE YEAR WERE:

<u>2024</u>	<u>2023</u>
<u>6</u>	<u>5</u>

13 DEFERRED INCOME

<u>2024</u>	<u>2023</u>
<u>0</u>	<u>0</u>

14 TRUSTEE REMUNERATION/EXPENSES

No trustee received any remuneration or expenses during the year.

15 RELATED PARTY TRANSACTIONS

During the year under review, the charity had use of part of the premises of L. Davis, one of the trustees, for its operations without any payment of rent.

CARING AND SHARING TRUST

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

16 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH
FLOW FROM OPERATING ACTIVITIES

	<u>2024</u>	<u>2023</u>
	£	£
Net Movement in funds	(73,531)	(79,797)
Add back depreciation charge	411	549
Finance cost	483	486
Decrease (increase) in debtors	126	600
Increase (decrease) in creditors	608	(2,114)
Interest income	<u>(119)</u>	<u>(60)</u>
Net Cash used in operating activities	<u>(72,022)</u>	<u>(80,336)</u>

CARING AND SHARING TRUST

England & Wales - Charity number 327001

Accounts



Caring & Sharing Trust

Annual Report and Accounts

2022/2023

CARING & SHARING TRUST

ANNUAL REPORT AND ACCOUNTS 2022/2023

LEGAL STATUS: REGISTERED CHARITY

REGISTERED CHARITY NUMBER: 327001

DATE OF REGISTRATION: NOVEMBER 1985

GOVERNING DOCUMENT: CONSTITUTION

GOVERNING BODY: TRUSTEES (MANAGEMENT GROUP)

AREA OF OPERATION: NATIONAL

AIMS AND OBJECTIVES: To provide “treatment, help and/or relief by any and every charitable means of those suffering from mental and/or physical disabilities.”

ADDRESS: COTTON'S FARMHOUSE
28 WHISTON ROAD
COGENHOE
NORTHAMTONSHIRE
NN7 1NL

TELEPHONE: 01604 891487

The above number is a 24 hour service although opening hours are from 9.00am to 5.00pm Mondays to Fridays.

EMAIL: admin@cottonsfarmhouse.org

WEB: www.cottonsfarmhouse.org

Overview

It is good to report on a relatively normal year for Caring & Sharing following all the many difficulties posed by the covid-19 pandemic. While still operating with great care, and under all recommended guidelines, those attending the Trust's day centre have been able to enjoy a year of full of activities, including a major new Art Exhibition of their own work. Let's hope this continues unabated!

The Year Ahead

While there is still a bit of rejuvenating to be done following the pandemic, it is hoped that the year ahead will be free from incident, enabling Caring & Sharing to continue providing its Arts-Based Therapy and Support Programmes which are so important to all those with learning disabilities who benefit, along with their families and carers.

Annual Report and Accounts for 2022/2023 as approved on 20/10/2023

Signed



Lena Davis
Trustee

Aims and Objectives

The Trust's current main objective is to maintain the services that its Arts-based Day Centre offers to people with learning disabilities.

Providing support for families in their role as carers also remains an important objective, especially with the UK in lockdown.

In fulfilling these objectives, the Caring and Sharing Trust recognises its responsibilities in terms of safeguarding its beneficiaries and, to this end, has appropriate policies in place regarding recruitment of staff and volunteers as well as the general safeguarding of vulnerable adults and children.

THE YEAR'S ACTIVITIES

It has been a great relief to return to some measure of normality after the turbulence of the Covid-19 pandemic. People with learning disabilities have been able to return to Caring & Sharing's Day Centre and we have also been able to welcome visitors and supporters to special events, including a brand new Art Exhibition. As always, the Trust has continued to offer support to parents and families, many of whom have been struggling with their own emotional and health needs. It has also been good to welcome trainee nurses as they learn about the special needs of people with learning disabilities.

Sponsored Walk

The year kicked off with a wonderful fundraising event, a sponsored walk organised by Caring and Sharing Patron The RT Hon Dame Andrea Leadsom MP. The walk ended with tea and cake at Cotton's Farmhouse where participants were thanked by Lord and Lady Northampton.

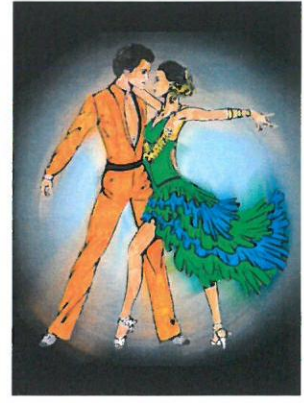
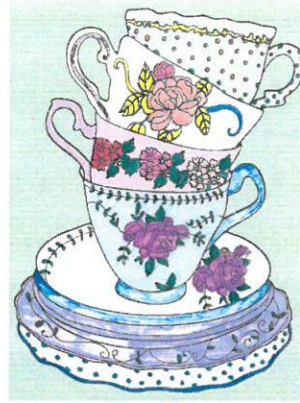
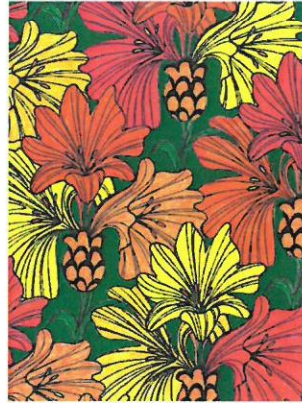


The Art of Friendship

There's been lots of activity in the Art Studio this year with people who have learning disabilities joining together to create amazing works of art expressing their joy at the end of 'lockdown' and the re-opening of their Day Centre at Cotton's Farmhouse. All of this artistic endeavour culminated in the opening of an inspirational new exhibition in Caring & Sharing's Theatre-in-a-Barn. The exhibits also included pictures completed during lockdown when Caring & Sharing provided weekly deliveries of art and craft materials to people with learning disabilities sheltering in their own homes.



The exhibition was opened on 30th November 2022 by the RT Hon Dame Andrea Leadsom MP. And was attended by VIPs, parents, carers, supporters and great friend of Caring & Sharing, author David Lawson who unveiled a plaque commemorating the support received over so many years from the wonderful Carson family.



Working Together with Others

Those attending Cotton's Farmhouse were delighted to welcome a group of learning disability nursing students from the University of Northampton as part of their degree training.



It was their first opportunity to meet people with learning disabilities and to learn about some of the issues they face. Hopefully, this will lead to a more inclusive health service where the diverse needs of people with learning disabilities are better understood leading to improved health outcomes. It

TRUSTEES: C ORCHARD, L. DAVIS, I. HOLLAND

Continuing Trustees have the power to appoint additional Trustees to a maximum of 9 Trustees in total. In addition, continuing Trustees shall appoint new trustees or a new trustee whenever the number of Trustees is reduced to less than 3.

It is important for trustees to stay abreast of developments, and this is particularly important in a time of changing legislation. Fortunately, there is a wealth of information available, especially through the internet, provided by organisations like the Charity Commission. This has been used as the base of induction for any new trustees as well as issues specific to the Caring & Sharing Trust.

Trustees work closely with senior staff within a management group which has responsibility for management and staffing issues including appointments and conditions. This group is also responsible for setting the broad direction of care programmes.

ACCOUNTANTS: ANTHONISZ NEVILLE
REGISTERED AUDITORS
CHARTERED ACCOUNTANTS
1ST FLOOR
105 - 111 EUSTON STREET
LONDON NW1 2EW

BANKERS: BARCLAYS BANK PLC
ASHTON HOUSE BUSINESS CENTRE
PO BOX 3261
497 SILBURY BOULEVARD
MILTON KEYNES MK9 2ZU

Financial Report

The accounts for the year ended 31/03/2023 are attached to this report.

Over the year, direct charitable expenditure amounted to just 94% of total expenditure and applied to the pursuance of the Trust's aims and objectives as set out in the body of this report.

Once again, it was a difficult year in terms of fundraising with the aftermath of covid-19 and the cost of living crisis. At the same time, expenditure on items such as heating, increased due to inflation.

Facing risk: In previous years, the Caring & Sharing Trust has identified two potential areas of risk in the ability to pursue its charitable objectives.

Firstly, the Trust has become increasingly reliant on local authority funding in recent years. While this has given a good deal of stability to the Trust's activities, it also represents potential financial vulnerability. This is exacerbated by the current threat of significant cuts in government expenditure both nationally and locally. In addition, the economic outlook in the UK makes it harder to make up any shortfalls by increasing voluntary income.

Secondly, reductions in spending by local authorities along with cuts in services could have a significant effect on the demand for Caring and Sharing's services. The move to give people with learning disabilities their own 'personal budgets' is likely to have a big impact on the nature of services provided throughout the care sector.

The risks to property, fixtures and equipment, as well as public and employers liability, have also been assessed and adequate insurance policies put into place.

Responding to risk:

Policy for Reserves: In response to these areas of risk, the Caring & Sharing Trust has highlighted the importance of suitable reserves which play a key role in ensuring the continuity of service which means so much to all the people with learning disabilities who benefit from those services. This is particularly true with the unknown impact of COVID-19. Currently, reserves remain at a level where services can be maintained with confidence and provide a crucial buffer in uncertain times. The importance of reserves is also significant in the Trust's ability to respond quickly to changing needs.

With these factors in mind, the Caring & Sharing Trust has reviewed its policy for reserves and considers that holding reserves equivalent to 24 months operating costs is a prudent target. The current level of reserves is around 20 months.

Fundraising Policy. As well as a robust policy on reserves, The Caring & Sharing Trust continues to pursue an active fundraising policy, recognising the importance of developing independent sources of funding, donations, events, etc.

Investments. The investment of reserves has been reviewed and, although the continuing low interest rates mean that investment income has been significantly reduced, the Trust considers that funds should be kept in the safest of financial institutions. With this in mind, reserves are maintained in an interest bearing account to maintain maximum flexibility.

The Annual Report and Accounts have been produced in accordance with Charities SORP FRS 102

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

FOR

CARING AND SHARING TRUST

Registered Charity No : 327001

CARING AND SHARING TRUST

**INDEX TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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Statement of Trustees' Responsibilities	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Statement of Cash Flows	5
Notes to the Financial Statements	6-11

**CARING AND SHARING TRUST
FOR THE YEAR ENDED 31 MARCH 2023**

Statement of Trustees' Responsibilities

The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards FRS 102.

The Law applicable to charities in England and Wales requires the trustees to prepare financial statements 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 of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS 102
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the trustees on 20th October 2023 and signed on their behalf by:


L. Davis
Trustee

**CARING AND SHARING TRUST
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

I report on the accounts of the trust for the year ended 31st March 2023 which comprise the statement of Financial Activities, the Balance Sheet, the statement of Cash Flows and related notes set out on pages 3 to 11.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act; have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



ILONA SONDAKH
ANTHONISZ NEVILLE LLP
Chartered Accountants
105-111 Euston Street
London
NW1 2EW

Date: 20th October 2023

CARING AND SHARING TRUST

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2023

INCOME AND ENDOWMENTS FROM	Notes	UNRESTRICTED	RESTRICTED	TOTAL	TOTAL
		FUNDS	FUNDS	FUNDS	FUNDS
		£	£	£	£
- Donations and legacies		20,662	-	20,662	86,017
- Other trading activities		5,716	-	5,716	23,093
- Income from investments	7	60	-	60	52
- Income from charitable activities		77,368	-	77,368	77,135
Total income and endowments	2	103,805	-	103,805	186,297
Expenditure on:					
Raising funds	3	9,720	-	9,720	9,620
Charitable activities	4	173,882	-	173,882	173,030
Total expenditure		183,602	-	183,602	182,650
Net income/(expenditure)		(79,797)	-	(79,797)	3,647
Other gains/losses		-	-	-	-
Net movement in funds		(79,797)	-	(79,797)	3,647
Total funds brought forward		393,333	-	393,333	389,686
Total funds carried forward		313,536	-	313,536	393,333

There were no recognised gains or losses for 2023 or 2022 other than those included in the Statement of Financial Activities.

CARING & SHARING TRUST

**BALANCE SHEET
AS AT 31 MARCH 2023**

FIXED ASSETS	Notes	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS	TOTAL FUNDS
		£	£	2023 £	2022 £
Fixtures & Equipment		434	-	434	579
Computer Equipment	5	645	-	645	860
Motor Vehicles		566	-	566	755
Total Fixed Assets		1,645	-	1,645	2,194
CURRENT ASSETS					
Investment - High Interest Deposit	6	1,174	-	1,174	1,174
Bank Current Account			-	-	-
Community Bank Account		15,984	-	15,984	51,084
Umbrella		242,555	-	242,555	275,000
100 Club - Bank Account		435	-	435	75
Business Premium Account	6	4,905	-	4,905	4,893
Bank account 2		51,113	-	51,113	64,702
Debtors	9	721	-	721	1,321
Total Current Assets		316,887	-	316,887	398,249
CURRENT LIABILITIES					
Creditors falling due within one year	10	4,996	-	4,996	6,610
Deferred Income	13	-	-	-	500
		4,996	-	4,996	7,110
Net Current Assets		311,891	-	311,891	391,139
TOTAL NET ASSETS		313,536	-	313,536	393,333
REPRESENTED BY					
Reserves Brought Forward		393,333	-	393,333	389,686
Net Resources In Year		(79,797)	-	(79,797)	3,647
RESERVES CARRIED FORWARD		313,536	-	313,536	393,333

The notes at pages 6 to 11 form part of these accounts.

L. Davis
Trustee
Date:


20/10/2023

CARING & SHARING TRUST

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

		TOTAL FUNDS	TOTAL FUNDS
	Notes	<u>2023</u>	<u>2022</u>
		£	£
Net Cash used in operating activities	16	<u>(80,335)</u>	<u>7,060.17</u>
Cash flows from investing activities:			
Purchase of tangible asset		-	-
Finance cost	-	486	457
Finance income		60	52
Net Cash provided by investing activities	-	<u>426</u>	<u>405</u>
Cash flows from financing activities:			
Receipt of expendable endowment		-	-
Net Cash provided by financing activities		-	-
Change in cash and cash equivalents in the year		<u>(80,762)</u>	<u>6,654.97</u>
Cash and cash equivalent brought forward		396,928	390,273
Cash and cash equivalents carried forward		<u>316,166</u>	<u>396,928</u>

CARING AND SHARING TRUST

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023

1 ACCOUNTING POLICIES

1.1 Basis of preparation of accounts

The financial statements have been prepared on the accruals basis under the historical cost convention and in accordance with the Charities SORP (FRS 102) & FRS 102 and in accordance with Charities Act 2011 (as amended by the Charities Act 2006). The principal accounting policies adopted in the preparation of the financial statements are as follows:

1.2 Going concern

The Trustees consider that there are no material uncertainties about the trust's ability to continue as a going concern.

1.3 Incoming resources

Donations and grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have been to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlements, this income is included in incoming resources of restricted funds when receivable.

- Interest is included when receivable by the charity.

1.4 Debtors:

Debtors are measured at transaction price and are recoverable within one year.

1.5 Cash and cash equivalents:

Cash is represented by cash in hand and deposits with the financial institutions repayable without penalty on notice.

1.6 Resources expended

- Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.
- Certain expenditure is directly attributable to specific activities and have been included in those cost categories.
- Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff and other resources expended which are attributable to those activities.

1.7 Pension costs

- The charity makes no contribution to a defined contribution pension scheme.

1.8 Tangible fixed assets

- Individual fixed assets purchased for charity purposes are capitalised at cost.
- Tangible fixed assets are depreciated on a reducing balance basis over their estimated useful lives as follows:

	Annual Rate
Fixtures and fittings	25%
Motor vehicles	25%
Computer Equipment	25%

CARING AND SHARING TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1.9 Fund accounting

Funds held by the charity are either:

- *Unrestricted Funds* - This fund is used in accordance with the charitable objects at the direction of the trustees.

- *Restricted Funds* - There is no restricted fund for the year end 31st March 2023

Endowments Funds - The Trust has no endowment funds.

1.10 Reserves policy

The importance of reserves is also significant in the Trust's ability to respond quickly to changing needs.

With these factors in mind, the Trust has reviewed its policy for reserves and considers that it would be prudent to continue to hold minimum reserves equivalent to at least 24 months operating costs. The current level of reserves remains above this minimum.

1.11 Fundraising policy

As well as a robust policy on reserves, The Trust continues to pursue an active fundraising policy, recognising the importance of developing independent sources of funding, donations, events, etc.

1.12 Investments

The investment of reserves has been reviewed and, although the continuing low interest rates mean that investment income has been significantly reduced, the Trust considers that funds should be kept in the safest of financial institutions. With this in mind, reserves are maintained in a rolling programme receiving income on the basis of fixed term investment of between two and nine months.

1.13 Creditors:

Creditors are measured at transaction price.

2 INCOME RESOURCES	Unrestricted Funds £	Restricted Funds £	Total £
Donations and legacies:			
Legacies	0		
Grants and Donations	20,662	-	20,662
Other trading activities:			
HMRC JRS	0	-	
Fundraising	2,006		
100 Club	3,710	-	5,716
Income from investments:			
Interest treasury	-	-	
Other Interest	0.32	-	
Bank rewards	59.34	-	60
Income resources charitable activities:			
Charges	77,368	-	77,368
			103,805

CARING AND SHARING TRUST

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

3 EXPENDITURE ON RAISING FUNDS	<u>TOTAL FUNDS</u>			TOTAL	TOTAL
	DIRECT COSTS	SUPPORT COSTS	FUNDRAISING COST		
	£	£	£	<u>2023</u> £	<u>2022</u> £
Salaries & Staff costs			5,500	5,500	5,400
Postage & Telephone			1,640	1,640	1,520
Printing & Stationery			280	280	220
Travel & Subsistence			950	950	900
100 Club (Prizes)			1,350	1,350	1,580
	-	-	9,720	9,720	9,620

EXPENDITURE ON CHARITABLE
4 ACTIVITIES

Salaries & Staff costs	124,642			124,642	119,718
Postage & Telephone	3,207			3,207	3,069
Printing, Stationery & Publications	808			808	635
Linen & Clothing				0	371
Training & Books	2,191			2,191	10,000
Animal Medical and Subsistence	955			955	1,687
Horticulture Consumables	1,370			1,370	2,228
Travel & Subsistence	16,324			16,324	14,357
Photographic				0	16
Art & Craft Materials	726			726	360
Music, Books & Video	1,770			1,770	1,766
Equipment & Furniture	103			103	790
Instruments, Props, Wardrobe	739			739	543
Outings & Trips	771			771	623
Premises	11,050			11,050	7,739
Insurances	3,673			3,673	3,421
Bookeeping	900			900	900
Depreciation of Fixtures & Fittings	145			145	193
Depreciation of Computer Equipmen	215			215	287
Depreciation of Motor Vehicles	189			189	252
Bank charges	486			486	457
Audit and Accountancy		3,618		3,618	3,618
	170,264	3,618	0	173,882	173,030

RESOURCES EXPENDED

	170,264	3,618	9,720	183,602	182,650
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CARING AND SHARING TRUST

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

5 TANGIBLE FIXED ASSETS

	FIXTURES AND FITTINGS	COMPUTER EQUIPMENT	MOTOR VEHICLES	TOTAL
COST	£	£	£	£
At 1 April 2022	76,472	4,837	23,690	104,999
Additions	-	-	-	-
Disposal	-	-	-	-
At 31st March 2023	<u>76,472</u>	<u>4,837</u>	<u>23,690</u>	<u>104,999</u>
DEPRECIATION				
At 1 April 2022	75,893	3,977	22,936	102,806
Disposal	-	-	-	-
Charge for year	145	215	189	549
At 31st March 2023	<u>76,038</u>	<u>4,192</u>	<u>23,125</u>	<u>103,355</u>
At 31 March 2023	<u>434</u>	<u>645</u>	<u>566</u>	<u>1,645</u>
At 31 March 2022	<u>579</u>	<u>860</u>	<u>754</u>	<u>2,193</u>

6 CURRENT INVESTMENTS

	<u>2023</u> £	<u>2022</u> £
Investment - High Interest Deposit	1,174	1,174
Business Deposit-UK	4,904	4,893
	<u>6,078</u>	<u>6,067</u>

7 INVESTMENT INCOME

	<u>2023</u> £	<u>2022</u> £
Interest receivable on cash deposits - UK	<u>60</u>	<u>52</u>

CARING AND SHARING TRUST

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

8 NET RESOURCES

The Net Resources figure is stated after charging:	<u>2023</u>	<u>2022</u>
	£	£
Depreciation - Fixtures & Fittings	145	193
Depreciation - Computer Equipment	215	287
Depreciation - Motor Vehicles	<u>189</u>	<u>252</u>
Auditor's Remuneration	<u>3,618</u>	<u>3,618</u>

9 DEBTORS

	<u>2023</u>	<u>2022</u>
	£	£
Other debtors	100	695
Prepayments	621	626
Accrued income	<u>0</u>	<u>0</u>
	<u>721</u>	<u>1,321</u>

10 CREDITORS

	<u>2023</u>	<u>2022</u>
	£	£
Accruals	3,618	3,618
Other Creditors	<u>1,378</u>	<u>3,492</u>
	<u>4,996</u>	<u>7,110</u>

11 EMOLUMENTS

	<u>2023</u>	<u>2022</u>
	£	£
Salaries paid, during the year were:	<u>123,760</u>	<u>118,820</u>
Employer's N.I.C	<u>6,382</u>	<u>6,298</u>
Pension contributions during the year, totalled	<u>0</u>	<u>0</u>

12 EMPLOYEES THROUGHOUT THE YEAR WERE:

<u>2023</u>	<u>2022</u>
<u>5</u>	<u>5</u>

13 DEFERRED INCOME

<u>2023</u>	<u>2022</u>
<u>£ 0</u>	<u>£ 500</u>

14 TRUSTEE REMUNERATION/EXPENSES

No trustee received any remuneration or expenses during the year.

15 RELATED PARTY TRANSACTIONS

During the year under review, the charity had use of part of the premises of L. Davis, one of the trustees, for its operations without any payment of rent.

CARING AND SHARING TRUST

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

16 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH
FLOW FROM OPERATING ACTIVITIES

	<u>2023</u>	<u>2022</u>
	£	£
Net Movement in funds	(79,797)	3,647
Add back depreciation charge	549	732
Finance cost	486	457
Decrease (increase) in debtors	600	937
Increase (decrease) in creditors	(2,114)	1,338
Interest income	(60)	-52
Net Cash used in operating activities	<u>(80,335)</u>	<u>7,059</u>

CARING AND SHARING TRUST

England & Wales - Charity number 327001

Accounts



Caring & Sharing Trust

Annual Report
and Accounts

2021/2022

CARING & SHARING TRUST

ANNUAL REPORT AND ACCOUNTS 2021/2022

LEGAL STATUS: REGISTERED CHARITY

REGISTERED CHARITY NUMBER: 327001

DATE OF REGISTRATION: NOVEMBER 1985

GOVERNING DOCUMENT: CONSTITUTION

GOVERNING BODY: TRUSTEES (MANAGEMENT GROUP)

AREA OF OPERATION: NATIONAL

AIMS AND OBJECTIVES: To provide “treatment, help and/or relief by any and every charitable means of those suffering from mental and/or physical disabilities.”

ADDRESS: COTTON'S FARMHOUSE
28 WHISTON ROAD
COGENHOE
NORTHAMTONSHIRE
NN7 1NL

TELEPHONE: 01604 891487

The above number is a 24 hour service although opening hours are from 9.00am to 5.00pm Mondays to Fridays.

EMAIL: admin@cottonsfarmhouse.org

WEB: www.cottonsfarmhouse.org

Overview

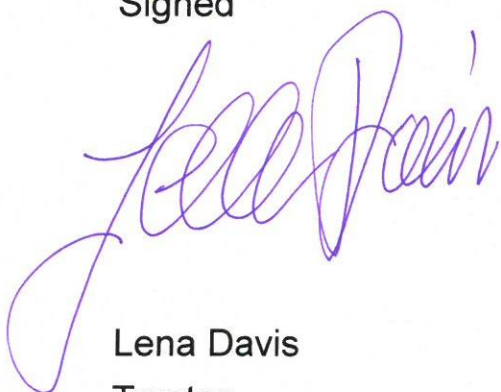
Happily, in August 2021 Caring & Sharing was once again able to throw open the doors of its Day Centre to people with learning disabilities. Having said this, there was a bit of rejigging to be done to ensure that everyone was as safe as possible from covid-19. This was a great step forward after the difficult times of the previous 18 months. Gradually, things have been getting back to normal although precautions are still in place.

The Year Ahead

Hopefully, with the virus seemingly under control, there will be no further lockdowns and we can all look forward to a more optimistic year to come with events returning to the Cotton's Farmhouse calendar. These include a special exhibition of artworks created by people with learning disability to showcase their creative talents. Fingers crossed!

Annual Report and Accounts for 2021/2022 as approved on 20/10/2022

Signed



Lena Davis
Trustee

Aims and Objectives

The Trust's current main objective is to maintain the services that its Arts-based Day Centre offers to people with learning disabilities. During the Covid-19 pandemic, this objective has meant providing activity packs and art & craft materials directly to people shielding in their own homes and unable to attend the Day Centre.

Providing support for families in their role as carers also remains an important objective, especially with the UK in lockdown.

In fulfilling these objectives, the Caring and Sharing Trust recognises its responsibilities in terms of safeguarding its beneficiaries and, to this end, has appropriate policies in place regarding recruitment of staff and volunteers as well as the general safeguarding of vulnerable adults and children. The Trust also operates within all Government guidelines regarding Covid-19.

THE YEAR'S ACTIVITIES

For the second year bina row, the Covid-19 pandemic had a huge impact on the Trust's charitable activities.

Weekly home visits

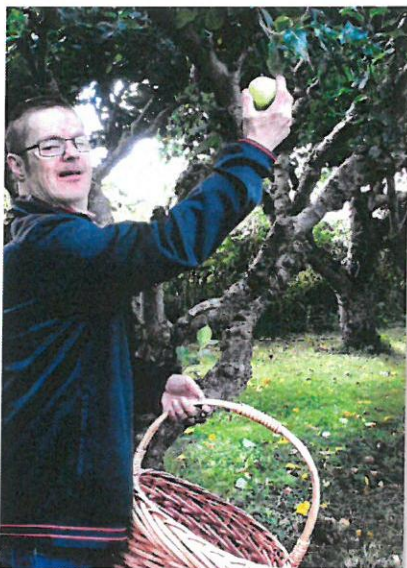
The year began with arts based activities still being supplied to attendees of the Day centre while they shielded in their own homes. This provided a vital lifeline for them and their families/ carers who really



appreciated the weekly visits. As well as copious quantities of art and craft material, food parcels and other goodies also helped to lift the spirits.

Re-opening the Doors

Finally, in August, people with learning disabilities were once again able to attend



Cotton's Farmhouse after a bit of a re-jig to make sure that everyone was as safe as possible with socially distance activities taking place in the airy Theatre-in-a-Barn. This came as a tremendous relief for everyone as friends were reunited face to face for the first time in nearly 18 long months!

Lots of new artworks celebrating the joy of being

back together were started and these, put together with artistic creations from lockdown, would form the basis of a celebratory exhibition planned for later in 2022.



Helping Others

All through the pandemic, and beyond, Caring & Sharing continued to provide food parcels for those in need in partnership with local supermarkets. And when the doors reopened in the summer, those attending the Day Centre were thrilled to be taking part in this project once again.

On-line

For people with learning disabilities with access to the internet at home, video calls provided a great way of keeping in touch, along with the development of the Trust's two websites.



TRUSTEES: T.S. TOBIAS, L. DAVIS, I. HOLLAND

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It is important for trustees to stay abreast of developments, and this is particularly important in a time of changing legislation. Fortunately, there is a wealth of information available, especially through the internet, provided by organisations like the Charity Commission. This has been used as the base of induction for any new trustees as well as issues specific to the Caring & Sharing Trust.

Trustees work closely with senior staff within a management group which has responsibility for management and staffing issues including appointments and conditions. This group is also responsible for setting the broad direction of care programmes.

PATRONS: The Rt Hon Dame Andrea Leadsom MP, MP, Michael Ellis MP,
Tony Ansell Cllr Matthew Binley
Cllr Cecile Irving-Swift Cllr Michael A Clarke BEM,
Cllr Phil Larratt, Cllr Les Marriott,
Cllr Malcolm Waters, Cllr Steve Coventry,
Cllr Jamie Lane, Cllr Suresh Patel,
David Aaronson, Tracey Ullman.

ACCOUNTANTS: ANTHONISZ NEVILLE
REGISTERED AUDITORS
CHARTERED ACCOUNTANTS
1ST FLOOR
105 - 111 EUSTON STREET
LONDON NW1 2EW

BANKERS: BARCLAYS BANK PLC
ASHTON HOUSE BUSINESS CENTRE
PO BOX 3261
497 SILBURY BOULEVARD
MILTON KEYNES MK9 2ZU

Financial Report

The accounts for the year ended 31/03/2022 are attached to this report.

Over the year, direct charitable expenditure amounted to just 95% of total expenditure and applied to the pursuance of the Trust's aims and objectives as set out in the body of this report.

Once again, it was a difficult year because of the effect of the Covid-19 pandemic on fundraising activities. However, thanks to a generous legacy from the Carson family, there was net incoming resources of £3,647 by the end of the year.

Facing risk: In previous years, the Caring & Sharing Trust has identified two potential areas of risk in the ability to pursue its charitable objectives.

Firstly, the Trust has become increasingly reliant on local authority funding in recent years. While this has given a good deal of stability to the Trust's activities, it also represents potential financial vulnerability. This is exacerbated by the current threat of significant cuts in government expenditure both nationally and locally. In addition, the economic outlook in the UK makes it harder to make up any shortfalls by increasing voluntary income.

Secondly, reductions in spending by local authorities along with cuts in services could have a significant effect on the demand for Caring and Sharing's services. The move to give people with learning disabilities their own 'personal budgets' is likely to have a big impact on the nature of services provided throughout the care sector.

The risks to property, fixtures and equipment, as well as public and employers liability, have also been assessed and adequate insurance policies put into place.

Responding to risk:

Policy for Reserves: In response to these areas of risk, the Caring & Sharing Trust has highlighted the importance of suitable reserves which play a key role in ensuring the continuity of service which means so much to all the people with learning disabilities who benefit from those services. This is particularly true with the unknown impact of COVID-19. Currently, reserves remain at a level where services can be maintained with confidence and provide a crucial buffer in uncertain times. The importance of reserves is also significant in the Trust's ability to respond quickly to changing needs.

With these factors in mind, the Caring & Sharing Trust has reviewed its policy for reserves and considers that it would be prudent to continue to hold reserves equivalent to at least 24 months operating costs. The current level of reserves remains just above this minimum.

Fundraising Policy. As well as a robust policy on reserves, The Caring & Sharing Trust continues to pursue an active fundraising policy, recognising the importance of developing independent sources of funding, donations, events, etc.

Investments. The investment of reserves has been reviewed and, although the continuing low interest rates mean that investment income has been significantly reduced, the Trust considers that funds should be kept in the safest of financial institutions. With this in mind, reserves are maintained in an interest bearing account to maintain maximum flexibility.

The Annual Report and Accounts have been produced in accordance with Charities SORP FRS 102

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

FOR

CARING AND SHARING TRUST

Registered Charity No : 327001

CARING AND SHARING TRUST

**INDEX TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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Statement of Trustees' Responsibilities	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Statement of Cash Flows	5
Notes to the Financial Statements	6-11

**CARING AND SHARING TRUST
FOR THE YEAR ENDED 31 MARCH 2022**

Statement of Trustees' Responsibilities

The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards FRS 102.

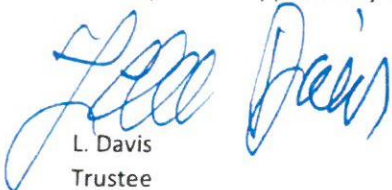
The Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS 102
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the trustees on 20th October 2022 and signed on their behalf by:


L. Davis
Trustee

**CARING AND SHARING TRUST
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

I report on the accounts of the trust for the year ended 31st March 2022 which comprise the statement of Financial Activities, the Balance Sheet, the statement of Cash Flows and related notes set out on pages 3 to 11.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act; have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


ILONA SONDAKH
ANTHONISZ NEVILLE LLP
Chartered Accountants
105-111 Euston Street
London
NW1 2EW

Date: 20th October 2022

CARING AND SHARING TRUST

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022

INCOME AND ENDOWMENTS FROM	Notes	UNRESTRICTED	RESTRICTED	TOTAL	TOTAL
		FUNDS	FUNDS	FUNDS	FUNDS
		£	£	2022 £	2021 £
- Donations and legacies		86,017	-	86,017	67,972
- Other trading activities		23,093	-	23,093	38,150
- Income from investments	7	52	-	52	56
- Income from charitable activities		77,135	-	77,135	90,999
Total income and endowments	2	186,297	-	186,297	197,177
Expenditure on:					
Raising funds	3	9,620	-	9,620	9,320
Charitable activities	4	173,030	-	173,030	152,595
Total expenditure		182,650	-	182,650	161,915
Net income/(expenditure)		3,647	-	3,647	35,262
Other gains/losses		-	-	-	-
Net movement in funds		3,647	-	3,647	35,262
Total funds brought forward		389,686	-	389,686	354,424
Total funds carried forward		393,333	-	393,333	389,686

There were no recognised gains or losses for 2022 or 2021 other than those included in the Statement of Financial Activities.

CARING & SHARING TRUST

BALANCE SHEET
AS AT 31 MARCH 2022

FIXED ASSETS	Notes	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS	TOTAL FUNDS
		£	£	2022 £	2021 £
Fixtures & Equipment		579	-	579	773
Computer Equipment	5	860	-	860	1,147
Motor Vehicles		755	-	755	1,007
Total Fixed Assets		2,194	-	2,194	2,926
CURRENT ASSETS					
Investment - High Interest Deposit	6	1,174	-	1,174	1,174
Bank Current Account		-	-	-	-
Community Bank Account		51,084	-	51,084	94,900
Umbrella		275,000	-	275,000	245,000
100 Club - Bank Account		75	-	75	290
Business Premium Account	6	4,893	-	4,893	4,893
Bank account 2		64,702	-	64,702	44,017
Debtors	9	1,321	-	1,321	2,259
Total Current Assets		398,250	-	398,250	392,533
CURRENT LIABILITIES					
Creditors falling due within one year	10	6,610	-	6,610	5,757
Deferred Income	13	500	-	500	15
		7,110	-	7,110	5,772
Net Current Assets		391,140	-	391,140	386,761
TOTAL NET ASSETS		393,333	-	393,333	389,686
REPRESENTED BY					
Reserves Brought Forward		389,686	-	389,686	354,424
Net Resources In Year		3,647	-	3,647	35,262
RESERVES CARRIED FORWARD		393,333	-	393,333	389,686

The notes at pages 6 to 11 form part of these accounts.

L. Davis
Trustee
Date:

CARING & SHARING TRUST

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

		TOTAL FUNDS	TOTAL FUNDS
	Notes	<u>2022</u>	<u>2021</u>
		£	£
Net Cash used in operating activities	16	<u>7,060.17</u>	<u>38,733.02</u>
Cash flows from investing activities:			
Purchase of tangible asset		-	-
Finance cost	-	457	349
Finance income		52	56
Net Cash provided by investing activities	-	<u>405</u>	<u>293</u>
Cash flows from financing activities:			
Receipt of expendable endowment		-	-
Net Cash provided by financing activities		-	-
Change in cash and cash equivalents in the year		<u>6,654.97</u>	<u>38,440.02</u>
Cash and cash equivalent brought forward		390,273	351,833
Cash and cash equivalents carried forward		<u>396,928</u>	<u>390,273</u>

CARING AND SHARING TRUST

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2022

1 ACCOUNTING POLICIES

1.1 Basis of preparation of accounts

The financial statements have been prepared on the accruals basis under the historical cost convention and in accordance with the Charities SORP (FRS 102) & FRS 102 and in accordance with Charities Act 2011 (as amended by the Charities Act 2006). The principal accounting policies adopted in the preparation of the financial statements are as follows:

1.2 Going concern

The Trustees consider that there are no material uncertainties about the trust's ability to continue as a going concern.

1.3 Incoming resources

Donations and grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have been to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlements, this income is included in incoming resources of restricted funds when receivable.

- Interest is included when receivable by the charity.

1.4 Debtors:

Debtors are measured at transaction price and are recoverable within one year.

1.5 Cash and cash equivalents:

Cash is represented by cash in hand and deposits with the financial institutions repayable without penalty on notice.

1.6 Resources expended

- Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.
- Certain expenditure is directly attributable to specific activities and have been included in those cost categories.
- Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff and other resources expended which are attributable to those activities.

1.7 Pension costs

- The charity makes no contribution to a defined contribution pension scheme.

1.8 Tangible fixed assets

- Individual fixed assets purchased for charity purposes are capitalised at cost.
- Tangible fixed assets are depreciated on a reducing balance basis over their estimated useful lives as follows:

	Annual Rate
Fixtures and fittings	25%
Motor vehicles	25%
Computer Equipment	25%

CARING AND SHARING TRUST

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022**

1.9 Fund accounting

Funds held by the charity are either:

- *Unrestricted Funds* - This fund is used in accordance with the charitable objects at the direction of the trustees.

- *Restricted Funds* - There is no restricted fund for the year end 31st March 2022

Endowments Funds - The Trust has no endowment funds.

1.10 Reserves policy

The importance of reserves is also significant in the Trust's ability to respond quickly to changing needs.

With these factors in mind, the Trust has reviewed its policy for reserves and considers that it would be prudent to continue to hold minimum reserves equivalent to at least 24 months operating costs. The current level of reserves remains above this minimum.

1.11 Fundraising policy

As well as a robust policy on reserves, The Trust continues to pursue an active fundraising policy, recognising the importance of developing independent sources of funding, donations, events, etc.

1.12 Investments

The investment of reserves has been reviewed and, although the continuing low interest rates mean that investment income has been significantly reduced, the Trust considers that funds should be kept in the safest of financial institutions. With this in mind, reserves are maintained in a rolling programme receiving income on the basis of fixed term investment of between two and nine months.

1.13 Creditors:

Creditors are measured at transaction price.

2 INCOME RESOURCES	Unrestricted Funds £	Restricted Funds £	Total £
Donations and legacies:			
Legacies	50,000		
Grants and Donations	36,017	-	86,017
Other trading activities:			
HMRC JRS	18,851	-	
Fundraising	377		
100 Club	3,865	-	23,093
Income from investments:			
Interest treasury	-	-	
Other Interest	0.12	-	
Bank rewards	51.91	-	52
Income resources charitable activities:			
Charges	77,135	-	77,135
			<u>186,297</u>

CARING AND SHARING TRUST

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

3 EXPENDITURE ON RAISING FUNDS	TOTAL FUNDS			TOTAL	TOTAL
	DIRECT COSTS	SUPPORT COSTS	FUNDRAISING COST	2022	2021
	£	£	£	£	£
Salaries & Staff costs	5,400			5,400	5,300
Postage & Telephone	1,520			1,520	1,480
Printing & Stationery	220			220	200
Travel & Subsistence	900			900	800
100 Club (Prizes)	1,580			1,580	1,540
	9,620	-	-	9,620	9,320

4 EXPENDITURE ON CHARITABLE ACTIVITIES

Salaries & Staff costs	118,820	898		119,718	110,460
Pension	0			0	109
Postage & Telephone	2,879	190		3,069	3,553
Printing, Stationery & Publications	505	130		635	473
Linen & Clothing	371			371	322
Training & Books	10,000			10,000	5,000
Animal Medical and Subsistence	1,687			1,687	778
Horticulture Consumables	2,228			2,228	1,385
Travel & Subsistence	14,357			14,357	13,931
Photographic	16			16	0
Art & Craft Materials	360			360	337
Sessional & Consultancy				0	0
Music, Books & Video	1,766			1,766	1,455
Equipment & Furniture	790			790	365
Instruments, Props, Wardrobe	543			543	138
Outings & Trips	623			623	0
Premises	7,739			7,739	5,386
Insurances	3,421			3,421	3,135
Bookeeping	900			900	825
Depreciation of Fixtures & Fittings	193			193	258
Depreciation of Computer Equipmen	287			287	382
Depreciation of Motor Vehicles	252			252	336
Bank charges	457			457	349
Audit and Accountancy		3,618		3,618	3,618
	168,194	4,836	0	173,030	152,595

RESOURCES EXPENDED

	177,814	4,836	-	182,650	161,915
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CARING AND SHARING TRUST

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

5 TANGIBLE FIXED ASSETS

	FIXTURES AND FITTINGS	COMPUTER EQUIPMENT	MOTOR VEHICLES	TOTAL
COST	£	£	£	£
At 1 April 2021	76,472	4,837	23,690	104,999
Additions	-	-	-	-
Disposal	-	-	-	-
At 31st March 2022	<u>76,472</u>	<u>4,837</u>	<u>23,690</u>	<u>104,999</u>
DEPRECIATION				
At 1 April 2021	75,700	3,690	22,684	102,074
Disposal	-	-	-	-
Charge for year	193	287	252	731
At 31st March 2022	<u>75,893</u>	<u>3,977</u>	<u>22,936</u>	<u>102,805</u>
At 31 March 2022	<u>579</u>	<u>860</u>	<u>755</u>	<u>2,194</u>
At 31 March 2021	<u>772</u>	<u>1,147</u>	<u>1,006</u>	<u>2,925</u>

6 CURRENT INVESTMENTS

	<u>2022</u> £	<u>2021</u> £
Investment - High Interest Deposit	1,174	1,174
Business Deposit-UK	4,893	4,892
	<u>6,067</u>	<u>6,066</u>

7 INVESTMENT INCOME

	<u>2022</u> £	<u>2021</u> £
Interest receivable on cash deposits - UK	<u>52</u>	<u>52</u>

CARING AND SHARING TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

8 NET RESOURCES

The Net Resources figure is stated after charging:

	<u>2022</u>	<u>2021</u>
	£	£
Depreciation - Fixtures & Fittings	193	258
Depreciation - Computer Equipment	287	382
Depreciation - Motor Vehicles	<u>252</u>	<u>336</u>
Auditor's Remuneration	<u>3,618</u>	<u>3,618</u>

9 DEBTORS

	<u>2022</u>	<u>2021</u>
	£	£
Other debtors	695	1,600
Prepayments	626	658
Accrued income	0	0
	<u>1,321</u>	<u>2,258</u>

10 CREDITORS

	<u>2022</u>	<u>2021</u>
	£	£
Accruals	3,618	3,618
Other Creditors	3,492	2,154
	<u>7,110</u>	<u>5,772</u>

11 EMOLUMENTS

	<u>2022</u>	<u>2021</u>
	£	£
Salaries paid, during the year were:	<u>118,820</u>	<u>110,566</u>
Employer's N.I.C	<u>6,298</u>	<u>13,194</u>
Pension contributions during the year, totalled	<u>0</u>	<u>109</u>

12 EMPLOYEES THROUGHOUT THE YEAR WERE:

	<u>2022</u>	<u>2021</u>
	<u>5</u>	<u>5</u>

13 DEFERRED INCOME

	<u>2022</u>	<u>2021</u>
	£	£
	<u>500</u>	<u>155</u>

14 TRUSTEE REMUNERATION/EXPENSES

No trustee received any remuneration or expenses during the year.

15 RELATED PARTY TRANSACTIONS

During the year under review, the charity had use of part of the premises of L. Davis, one of the trustees, for its operations without any payment of rent.

CARING AND SHARING TRUST

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

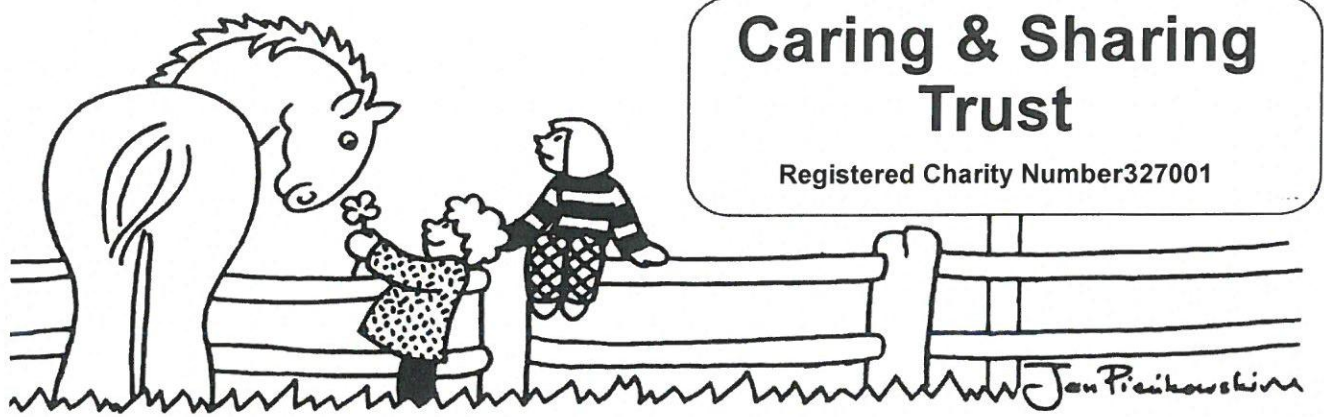
16 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH
FLOW FROM OPERATING ACTIVITIES

	<u>2022</u>	<u>2021</u>
	£	£
Net Movement in funds	3,647	35,262
Add back depreciation charge	732	975
Finance cost	457	349
Decrease (increase) in debtors	937	3,447
Increase (decrease) in creditors	1,338	-1,244
Interest income	-52	-56
Net Cash used in operating activities	<u>7,060</u>	<u>38,733</u>

CARING AND SHARING TRUST

England & Wales - Charity number 327001

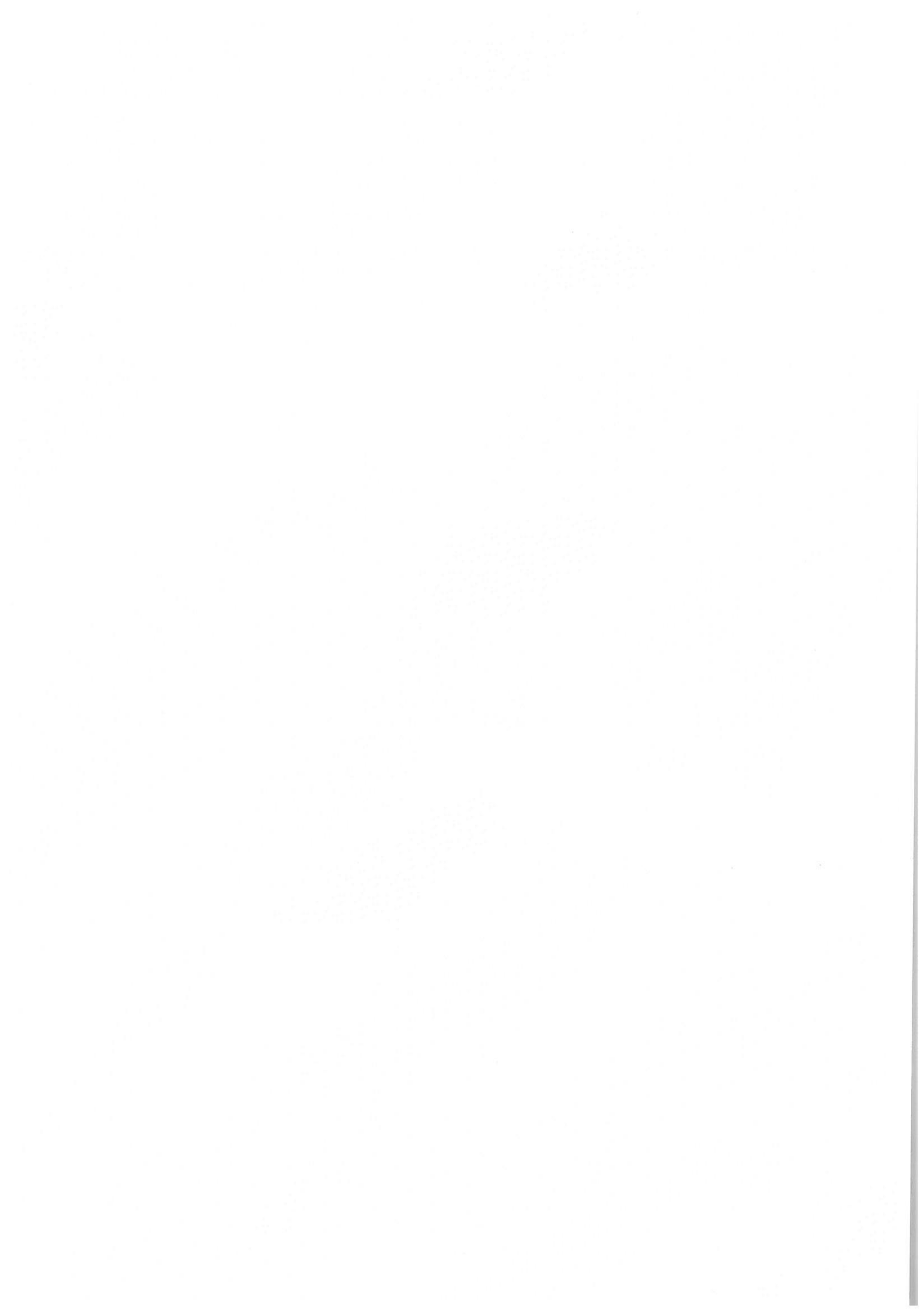
Accounts



Caring & Sharing Trust

Annual Report and Accounts

2020/2021



CARING & SHARING TRUST

ANNUAL REPORT AND ACCOUNTS 2020/2021

LEGAL STATUS: REGISTERED CHARITY

REGISTERED CHARITY NUMBER: 327001

DATE OF REGISTRATION: NOVEMBER 1985

GOVERNING DOCUMENT: CONSTITUTION

GOVERNING BODY: TRUSTEES (MANAGEMENT GROUP)

AREA OF OPERATION: NATIONAL

AIMS AND OBJECTIVES: To provide "treatment, help and/or relief by any and every charitable means of those suffering from mental and/or physical disabilities."

ADDRESS: COTTON'S FARMHOUSE
28 WHISTON ROAD
COGENHOE
NORTHAMTONSHIRE
NN7 1NL

TELEPHONE: 01604 891487

The above number is a 24 hour service although opening hours are from 9.00am to 5.00pm Mondays to Fridays.

EMAIL: admin@cottonsfarmhouse.org

WEB: www.cottonsfarmhouse.org

Overview

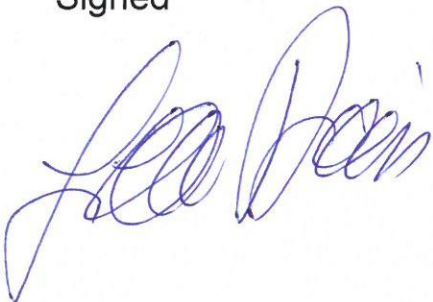
2020/21 was a challenging year to say the least! It began, and ended, with the UK in lockdown due to the Covid-19 pandemic and people with learning disabilities sheltering at home. But although Caring & Sharing's Day Centre was not able to open its doors to any clients, the Trust was still incredibly busy supporting people in their own homes. The body of this report charts an extraordinary year in more detail.

The Year Ahead

With the UK still in 'lockdown' as the year begins, there is more uncertainty than ever. Caring & Sharing has everything in place to welcome people with learning disabilities back to the Day Centre following all Government safety guidelines and, until that is possible, will continue to provide support at home.

Annual Report and Accounts for 2020/2021 as approved on 05/10/2021

Signed



Lena Davis
Trustee

Aims and Objectives

Throughout the year, the Covid 19 Pandemic has done its best to disrupt the Caring and Sharing Trust's ability to address its charitable objectives - providing services aiming to improve the quality of life for people with learning disabilities, their families and carers. We are pleased to say that, in these difficult circumstances, Caring & Sharing came out on top.

Due to Covid the Trust was not able to operate its renowned Day Centre but, instead, managed to keep up a continuous supply of art, craft, and music projects for people with learning disabilities who were sheltering in their own homes.

Providing support for families in their role as carers also remains an important objective, especially with the UK in lockdown.

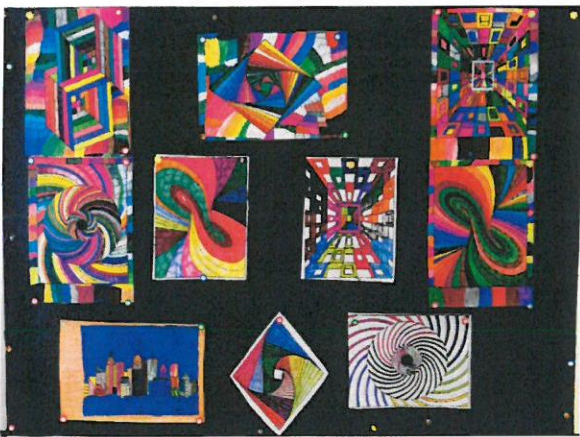
In fulfilling these objectives, the Caring and Sharing Trust recognises its responsibilities in terms of safeguarding its beneficiaries and, to this end, has appropriate policies in place regarding recruitment of staff and volunteers as well as the general safeguarding of vulnerable adults and children. The Trust also operates within all Government guidelines regarding Covid-19.

THE YEAR'S ACTIVITIES

In a year dominated by the Covid-19 pandemic, Caring & Sharing has had to adapt to the very difficult circumstances faced by everyone in the UK.

Weekly home visits

With clients unable to attend Caring & Sharing's Arts-Based Day centre, the Trust implemented a service of weekly visits to homes to deliver a continuous supply of tailored arts craft and music projects and materials. This was important in making sure that people with learning disabilities could have plenty of fun activities to counter the potentially negative implications of sheltering at home.



These visits also served as an important morale boosting social contact and an opportunity for clients and their parents/families to chat and raise any particular concerns they might have. All such contacts were carried out under Government Covid-19 guidelines.

Keeping in touch

This has been particularly important during the long period of lockdown as people who have learning disabilities, and their families, have been cut off from many of their normal social contacts. Here at Caring & Sharing, our weekly visits have run alongside regular telephone contact and a newsletter. We have also made efforts to ensure that families stay in touch with each other. This service has really been appreciated.



Helping Other

Caring and Sharing has provided art and craft activity packs to a number of residential homes and care agencies. We were also able to put together and deliver weekly food parcels thanks to the support of local supermarkets including Aldi, Tesco and Waitrose. At Easter, we were able to spread a good portion of seasonal cheer by distributing Easter Eggs thanks to kind donations from the local Aldi store. And at Christmas, this included lots of presents and gifts.



On-line

For people with learning disabilities with access to the internet at home, video calls provided a great way of keeping in touch, along with the development of the Trust's two websites.

TRUSTEES: T.S. TOBIAS, L. DAVIS, I. HOLLAND

Continuing Trustees have the power to appoint additional Trustees to a maximum of 9 Trustees in total. In addition, continuing Trustees shall appoint new trustees or a new trustee whenever the number of Trustees is reduced to less than 3.

It is important for trustees to stay abreast of developments, and this is particularly important in a time of changing legislation. Fortunately, there is a wealth of information available, especially through the internet, provided by organisations like the Charity Commission. This has been used as the base of induction for any new trustees as well as issues specific to the Caring & Sharing Trust.

Trustees work closely with senior staff within a management group which has responsibility for management and staffing issues including appointments and conditions. This group is also responsible for setting the broad direction of care programmes.

PATRONS: The Rt Hon Andrea Leadsom MP, MP, Michael Ellis MP,
Cllr Tony Ansell
Cllr Mary Markham, Cllr Michael A Clarke BEM,
Cllr Phil Larratt, Cllr Les Marriott,
Cllr Malcolm Waters, Cllr Steve Coventry,
Cllr Jamie Lane, Cllr Suresh Patel,
David Aaronson, Tracey Ullman.

ACCOUNTANTS: ANTHONISZ NEVILLE
REGISTERED AUDITORS
CHARTERED ACCOUNTANTS
1ST FLOOR
105 - 111 EUSTON STREET
LONDON NW1 2EW

BANKERS: BARCLAYS BANK PLC
ASHTON HOUSE BUSINESS CENTRE
PO BOX 3261
497 SILBURY BOULEVARD
MILTON KEYNES MK9 2ZU

Financial Report

The accounts for the year ended 31/03/2021 are attached to this report.

Over the year, direct charitable expenditure amounted to just 94% of total expenditure, which was broadly in line with previous years and applied to the pursuance of the Trust's aims and objectives as set out in the body of this report.

Financially, it was an unusual year due to the Covid-19 pandemic. While the Trust's normal programme of fundraising activities was significantly disrupted, there were new opportunities to apply for emergency grants under various schemes announced by central government. To this end, Caring & Sharing is extremely grateful for funding received from the National Lottery and the Northamptonshire Community Foundation.

In the year to 31st March 2020, the Caring and Sharing Trust had net incoming resources of £35,262 - bucking a trend from the previous three years of net overspend. This was partly due to the grants outlined above but also to reduced expenditure during the lockdown and the Government's Furlough scheme.

Facing risk: In previous years, the Caring & Sharing Trust has identified two potential areas of risk in the ability to pursue its charitable objectives.

Firstly, the Trust has become increasingly reliant on local authority funding in recent years. While this has given a good deal of stability to the Trust's activities, it also represents potential financial vulnerability. This is exacerbated by the current threat of significant cuts in government expenditure both nationally and locally. In addition, the economic outlook in the UK makes it harder to make up any shortfalls by increasing voluntary income.

Secondly, reductions in spending by local authorities along with cuts in services could have a significant effect on the demand for Caring and Sharing's services. The move to give people with learning disabilities their own 'personal budgets' is likely to have a big impact on the nature of services provided throughout the care sector.

While these risks are still valid, the potential effects of the COVID-19 pandemic in 2020/21 and beyond are unknown but likely to be significant. Caring & Sharing will always respond with the best interest of beneficiaries with learning disabilities at the forefront.

Responding to risk:

Policy for Reserves: In response to these areas of risk, the Caring & Sharing Trust has highlighted the importance of suitable reserves which play a key role in ensuring the continuity of service which means so much to all the people with learning disabilities who benefit from those services. This is particularly true with the unknown impact of COVID-19. Currently, reserves remain at a level where services can be maintained with confidence and provide a crucial buffer in uncertain times. The importance of reserves is also significant in the Trust's ability to respond quickly to changing needs.

With these factors in mind, the Caring & Sharing Trust has reviewed its policy for reserves and considers that it would be prudent to continue to hold reserves equivalent to at least 24 months operating costs. The current level of reserves remains is now just above this minimum.

Fundraising Policy. As well as a robust policy on reserves, The Caring & Sharing Trust continues to pursue an active fundraising policy, recognising the importance of developing independent sources of funding, donations, events, etc. Again, the impact of the COVID-19 pandemic on fundraising is unknown.

Investments. The investment of reserves has been reviewed and, although the continuing low interest rates mean that investment income has been significantly reduced, the Trust considers that funds should be kept in the safest of financial institutions. With this in mind, reserves are maintained in an interest bearing account to maintain maximum flexibility.

The Annual Report and Accounts have been produced in accordance with Charities SORP FRS 102

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

FOR

CARING AND SHARING TRUST

Registered Charity No : 327001

CARING AND SHARING TRUST

**INDEX TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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**CARING AND SHARING TRUST
FOR THE YEAR ENDED 31 MARCH 2021**

Statement of Trustees' Responsibilities

The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards FRS 102.

The Law applicable to charities in England and Wales requires the trustees to prepare financial statements 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 of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS 102
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the trustees on 5th October 2021 and signed on their behalf by:



L. Davis
Trustee

**CARING AND SHARING TRUST
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

I report on the accounts of the trust for the year ended 31st March 2021 which comprise the statement of Financial Activities, the Balance Sheet, the statement of Cash Flows and related notes set out on pages 3 to 11.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act; have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


ILONA SONDAKH
ANTHONISZ NEVILLE LLP
Chartered Accountants
105-111 Euston Street
London
NW1 2EW

Date: 5th October 2021

CARING AND SHARING TRUST

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2021

INCOME AND ENDOWMENTS FROM	Notes	UNRESTRICTED	RESTRICTED	TOTAL	TOTAL
		FUNDS	FUNDS	FUNDS	FUNDS
		£	£	2021 £	2020 £
- Donations and legacies		43,972	24,000	67,972	31,162
- Other trading activities		38,150	-	38,150	4,919
- Income from investments	7	56	-	56	171
- Income from charitable activities		90,999	-	90,999	80,596
Total income and endowments	2	173,176	24,000	197,176	116,848
Expenditure on:					
Raising funds	3	9,320	-	9,320	10,375
Charitable activities	4	128,595	24,000	152,595	178,211
Total expenditure		137,915	24,000	161,915	188,586
Net income/(expenditure)		35,262	-	35,262	- 71,738
Other gains/losses		-	-	-	-
Net movement in funds		35,262	-	35,262	- 71,738
Total funds brought forward		354,423	-	354,423	426,161
Total funds carried forward		389,685	-	389,685	354,423

There were no recognised gains or losses for 2021 or 2020 other than those included in the Statement of Financial Activities.

CARING & SHARING TRUST

BALANCE SHEET
AS AT 31 MARCH 2021

FIXED ASSETS	Notes	UNRESTRICTED	RESTRICTED	TOTAL	TOTAL
		FUNDS	FUNDS	FUNDS	FUNDS
		£	£	2021	2020
				£	£
Fixtures & Equipment		773	-	773	1,031
Computer Equipment	5	1,147	-	1,147	1,529
Motor Vehicles		1,007	-	1,007	1,343
Total Fixed Assets		2,926	-	2,926	3,902
CURRENT ASSETS					
Investment - High Interest Deposit	6	1,174	-	1,174	1,173
Bank Current Account		-	-	-	-
Community Bank Account		94,900	-	94,900	72,021
Umbrella		245,000	-	245,000	250,000
100 Club - Bank Account		290	-	290	345
Business Premium Account	6	4,893	-	4,893	4,891
Bank account 2		44,017	-	44,017	23,403
Debtors	9	2,259	-	2,259	5,705
Total Current Assets		392,533	-	392,533	357,538
CURRENT LIABILITIES					
Creditors falling due within one year	10	5,757	-	5,757	6,861
Deferred Income	13	15	-	15	155
		5,772	-	5,772	7,016
Net Current Assets		386,761	-	386,761	350,522
TOTAL NET ASSETS		389,686	-	389,686	354,424
REPRESENTED BY					
Reserves Brought Forward		354,424	-	354,424	426,162
Net Resources In Year		35,262	-	35,262	(71,738)
RESERVES CARRIED FORWARD		389,686	-	389,686	354,424

The notes at pages 6 to 11 form part of these accounts.

L. Davis
Trustee

Date:


6/3/21

CARING & SHARING TRUST

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

		TOTAL FUNDS	TOTAL FUNDS
	Notes	<u>2021</u>	<u>2020</u>
		£	£
Net Cash used in operating activities	16	<u>38,733.60</u>	<u>(71,497)</u>
Cash flows from investing activities:			
Purchase of tangible asset		-	1,458
Finance cost	-	349	741
Finance income		56	171
Net Cash provided by investing activities	-	<u>293</u>	<u>2,028</u>
Cash flows from financing activities:			
Receipt of expendable endowment		-	-
Net Cash provided by financing activities		-	-
Change in cash and cash equivalents in the year		<u>38,440.40</u>	<u>(73,525)</u>
Cash and cash equivalent brought forward		351,833	425,358
Cash and cash equivalents carried forward		<u>390,273</u>	<u>351,833</u>

CARING AND SHARING TRUST

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2021

1 ACCOUNTING POLICIES

1.1 Basis of preparation of accounts

The financial statements have been prepared on the accruals basis under the historical cost convention and in accordance with the Charities SORP (FRS 102) & FRS 102 and in accordance with Charities Act 2011 (as amended by the Charities Act 2006). The principal accounting policies adopted in the preparation of the financial statements are as follows:

1.2 Going concern

The Trustees consider that there are no material uncertainties about the trust's ability to continue as a going concern.

1.3 Incoming resources

Donations and grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have been to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlements, this income is included in incoming resources of restricted funds when receivable.

- Interest is included when receivable by the charity.

1.4 Debtors:

Debtors are measured at transaction price and are recoverable within one year.

1.5 Cash and cash equivalents:

Cash is represented by cash in hand and deposits with the financial institutions repayable without penalty on notice.

1.6 Resources expended

- Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.
- Certain expenditure is directly attributable to specific activities and have been included in those cost categories.
- Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff and other resources expended which are attributable to those activities.

1.7 Pension costs

- The charity makes no contribution to a defined contribution pension scheme.

1.8 Tangible fixed assets

- Individual fixed assets purchased for charity purposes are capitalised at cost.
- Tangible fixed assets are depreciated on a reducing balance basis over their estimated useful lives as follows:

	Annual Rate
Fixtures and fittings	25%
Motor vehicles	25%
Computer Equipment	25%

CARING AND SHARING TRUST

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

1.9 Fund accounting

Funds held by the charity are either:

- *Unrestricted Funds* - This fund is used in accordance with the charitable objects at the direction of the trustees.

- *Restricted Funds* - The fund is used for a specific purposes with regard to Covid -19.

Endowments Funds - The Trust has no endowment funds.

1.10 Reserves policy

The importance of reserves is also significant in the Trust's ability to respond quickly to changing needs.

With these factors in mind, the Trust has reviewed its policy for reserves and considers that it would be prudent to continue to hold minimum reserves equivalent to at least 24 months operating costs. The current level of reserves remains above this minimum.

1.11 Fundraising policy

As well as a robust policy on reserves, The Trust continues to pursue an active fundraising policy, recognising the importance of developing independent sources of funding, donations, events, etc.

1.12 Investments

The investment of reserves has been reviewed and, although the continuing low interest rates mean that investment income has been significantly reduced, the Trust considers that funds should be kept in the safest of financial institutions. With this in mind, reserves are maintained in a rolling programme receiving income on the basis of fixed term investment of between two and nine months.

1.13 Creditors:

Creditors are measured at transaction price.

2 INCOME RESOURCES	Unrestricted Funds £	Restricted Funds £	Total £
Donations and legacies:			
Grants and Donations	43,972	24,000	67,972
Other trading activities:			
HMRC JRS	34,025	-	
100 Club	4,125	-	38,150
Income from investments:			
Interest treasury	-	-	
Other Interest	3.08	-	
Bank rewards	52.45	-	56
Income resources charitable activities:			
Charges	90,999	-	90,999
			197,176

CARING AND SHARING TRUST

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

3 EXPENDITURE ON RAISING FUNDS	<u>TOTAL FUNDS</u>			TOTAL	TOTAL
	DIRECT COSTS	SUPPORT COSTS	COVID RESPONSE FUND		
	£	£	£		
Salaries & Staff costs	5,300			5,300	5,100
Postage & Telephone	1,480			1,480	1,450
Printing & Stationery	200			200	1,100
Travel & Subsistence	800			800	1,100
100 Club (Prizes)	1,540			1,540	1,625
	9,320	-	-	9,320	10,375

EXPENDITURE ON CHARITABLE
4 ACTIVITIES

Salaries & Staff costs	86,460		24,000	110,460	119,229
Pension	109			109	290
Postage & Telephone	3,553			3,553	3,282
Printing, Stationery & Publications	473			473	740
Linen & Clothing	322			322	154
Training & Books	5,000			5,000	5,195
Animal Medical and Subsistence	778			778	2,713
Horticulture Consumables	1,385			1,385	1,251
Travel & Subsistence	13,931			13,931	17,426
Photographic				-	40
Art & Craft Materials	337			337	498
Sessional & Consultancy				-	-
Music, Books & Video	1,455			1,455	2,233
Equipment & Furniture	365			365	416
Instruments, Props, Wardrobe	138			138	1,539
Outings & Trips				-	3,274
Premises		5,386		5,386	10,366
Insurances	3,135			3,135	2,930
Bookeeping	825			825	975
Depreciation of Fixtures & Fittings	258			258	344
Depreciation of Computer Equipmen	382			382	510
Depreciation of Motor Vehicles	336			336	447
Bank charges	349			349	741
Audit and Accountancy	3,618			3,618	3,618
	123,209	5,386	24,000	152,595	178,211

RESOURCES EXPENDED

	132,529	5,386	24,000	161,915	188,586
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CARING AND SHARING TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

5 TANGIBLE FIXED ASSETS

	FIXTURES AND FITTINGS	COMPUTER EQUIPMENT	MOTOR VEHICLES	TOTAL
COST	£	£	£	£
At 1 April 2020	76,472	4,837	23,690	104,999
Additions	-	-	-	-
Disposal	-	-	-	-
At 31st March 2021	<u>76,472</u>	<u>4,837</u>	<u>23,690</u>	<u>104,999</u>
DEPRECIATION				
At 1 April 2020	75,442	3,308	22,348	101,098
Disposal	-	-	-	-
Charge for year	258	382	336	975
At 31st March 2021	<u>75,700</u>	<u>3,690</u>	<u>22,684</u>	<u>102,073</u>
At 31 March 2021	<u>773</u>	<u>1,147</u>	<u>1,007</u>	<u>2,926</u>
At 31 March 2020	<u>1,030</u>	<u>1,529</u>	<u>1,342</u>	<u>3,901</u>

6 CURRENT INVESTMENTS

	<u>2021</u> £	<u>2020</u> £
Investment - High Interest Deposit	1,174	1,173
Business Deposit-UK	4,892	4,891
	<u>6,066</u>	<u>6,064</u>

7 INVESTMENT INCOME

	<u>2021</u> £	<u>2020</u> £
Interest receivable on cash deposits - UK	<u>56</u>	<u>171</u>

CARING AND SHARING TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

8 NET RESOURCES

The Net Resources figure is stated after charging:	<u>2021</u>	<u>2020</u>
	£	£
Depreciation - Fixtures & Fittings	258	344
Depreciation - Computer Equipment	382	510
Depreciation - Motor Vehicles	<u>336</u>	<u>447</u>
Auditor's Remuneration	<u>3,618</u>	<u>3,618</u>

9 DEBTORS

	<u>2021</u>	<u>2020</u>
	£	£
Other debtors	1,600	1,600
Prepayments	658	620
Accrued income	-	3,485
	<u>2,258</u>	<u>5,705</u>

10 CREDITORS

	<u>2021</u>	<u>2020</u>
	£	£
Accruals	3,618	3,618
Other Creditors	2,154	3,398
	<u>5,772</u>	<u>7,016</u>

11 EMOLUMENTS

	<u>2021</u>	<u>2020</u>
	£	£
Salaries paid, during the year were:	<u>110,566</u>	<u>117,127</u>
Employer's N.I.C	<u>13,194</u>	<u>7,207</u>
Pension contributions during the year, totalled	<u>109</u>	<u>290</u>

12 EMPLOYEES THROUGHOUT THE YEAR WERE:

<u>2021</u>	<u>2020</u>
<u>5</u>	<u>5</u>

13 DEFERRED INCOME

<u>2021</u>	<u>2020</u>
<u>£ 155</u>	<u>£ 155</u>

14 TRUSTEE REMUNERATION/EXPENSES

No trustee received any remuneration or expenses during the year.

15 RELATED PARTY TRANSACTIONS

During the year under review, the charity had use of part of the premises of L. Davis, one of the trustees, for its operations without any payment of rent.

CARING AND SHARING TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

16 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	<u>2021</u>	<u>2020</u>
	£	£
Net Movement in funds	35,261.58	(71,738)
Add back depreciation charge	975.25	1,301.00
Finance cost	349.20	741.00
Decrease (increase) in debtors	3,446.99	2,089.65
Increase (decrease) in creditors	(1,244)	(3,720)
Interest income	(56)	(171)
Net Cash used in operating activities	<u>38,733.60</u>	<u>(71,497)</u>