

# F.A.C.T(FRIENDSHIP AND CARING TRUST) LIMITED

Northern Ireland · Charity number 100595

## Details

Status	Received
Registered	2014-09-04
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

**Address** 37 Lisnaskea Road  
Barnhill  
Lisnaskea  
Co Fermanagh  
BT92 0hd  
BT92 0HD

**Phone** 02867723233

**Email** [barnlee@btinternet.com](mailto:barnlee@btinternet.com)

## Activities

**Purposes:** The objects of the company are: (a) the provision of residential and supported housing accommodation, care and support services for people with learning disabilities over the age of eighteen years and who suffer from both high and low dependency; and (b) for the relief of people with learning disabilities and their carers by providing outreach domiciliary services and other relevant services, and the doing of all such other things as are incidental or conducive to the attainment of these objects.

**What the charity does:** The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

**How the charity works:** Accommodation/housing,Advice/advocacy/information,Community transport,Disability,Volunteer development

**Who the charity helps:** Learning disabilities

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£1,532,207	£1,294,027	£-87,443	31

## Trustees

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Name	Role	Appointed
Miss Mary Burke		
Miss Siobhan Maguire		
Mr Jurgen Hoogerboord		
Mrs Carmel Maguire		
Mrs Ruth Hill		
Mrs Una Teresa Lindsay		

**F.A.C.T(FRIENDSHIP AND CARING TRUST) LIMITED**

Northern Ireland - Charity number 100595

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# Accounts

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**COMPANY REGISTRATION NUMBER: NI031485**  
**CHARITY REGISTRATION NUMBER: 100595**

**F.A.C.T (Friendship and Caring Trust) Limited**  
**Company Limited by Guarantee**

**Report and Financial Statements**  
**Year ending 31 October 2024**

**F.A.C.T (Friendship and Caring Trust) Limited  
Company Limited by Guarantee**

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**F.A.C.T (Friendship and Caring Trust) Limited  
Company Limited by Guarantee**

**Reference and administrative details  
Year ended 31 October 2024**

<b>Charity Number</b>	NIC100595
	The charity is constituted as a company limited by guarantee as per the Memorandum of Association
<b>Registered Number</b>	NI031485
<b>Registered Office</b>	Barnlee Residential Home 37 Lisnaskea Road Barnhill Lisnaskea Co. Fermanagh
<b>Auditors</b>	MacNeary Rasdale & Co. Ltd Wellington House 30 Darling Street Enniskillen Co. Fermanagh
<b>Bankers</b>	Bank of Ireland 141 Main Street Lisnaskea Co. Fermanagh
<b>Solicitors</b>	W Neil Ferguson 102 Main Street Lisnaskea Co. Fermanagh

**F.A.C.T (Friendship and Caring Trust) Limited  
Company Limited by Guarantee**

**Trustees Annual Report (Incorporating the Directors Report)  
Year ended 31 October 2024**

The Directors are pleased to present their annual report and the financial statements of the charity for the year ended 31st October 2024.

The directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

**Directors & Senior Staff members**

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

The directors serving during the year and since the year end were as follows:

<b>Directors</b>	Mrs Una Lindsay (Chairperson) Mrs Ruth Hill (Vice-Chairperson) Mrs Carmel Maguire (Secretary) Mr Jurgen Hoogerboord (Treasurer) Miss Siobhan Maguire (Assistant Treasurer) Ms Mary Burke
<b>Special Advisors to the Board</b>	Mr Tommy Gunn
<b>Senior Staff Members</b>	Mrs Geraldine O'Neill (Head of Home) Mrs Nuala Wardman (Finance Officer)
<b>Other Associated Bodies</b>	Choice Housing Association, Business Partner, 37-41 May St, Belfast RQIA, Monitoring & Inspection, 5 Lanyon Place, Belfast, BT1 3BT

**F.A.C.T. (Friendship and Caring Trust) Limited**  
**Company Limited by Guarantee**

**Statement of Financial Activities (including income and expenditure account)**  
**Year ended 31 October 2024**

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Unrestricted funds £	Restricted funds £
<b>Income and endowments</b>					
Donations and legacies	5	2,800	33,125	1,600	-
Charitable activities	6	1,489,934	-	1,466,792	-
Investment income	7	6,348	-	1,520	-
Other		-	-	-	-
<b>Total income</b>		<b>1,499,082</b>	<b>33,125</b>	<b>1,469,912</b>	<b>-</b>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	-	-	-	-
Expenditure on charitable activities	9	1,294,027	-	1,245,329	-
<b>Total expenditure</b>		<b>1,294,027</b>	<b>-</b>	<b>1,245,329</b>	<b>-</b>
<b>Net income/(deficit)</b>		<b>205,055</b>	<b>33,125</b>	<b>224,583</b>	<b>-</b>
<b>Other recognised gains and losses</b>					
Other gains/(losses)		-	-	-	-
<b>Net movement in funds</b>		<b>205,055</b>	<b>33,125</b>	<b>224,583</b>	<b>-</b>
<b>Reconciliation of funds</b>					
Release of deferred income provision		-	-	-	-
Total funds brought forward	16	1,351,381	-	1,126,798	-
<b>Total funds carried forward</b>	<b>16</b>	<b>1,556,436</b>	<b>33,125</b>	<b>1,351,381</b>	<b>-</b>

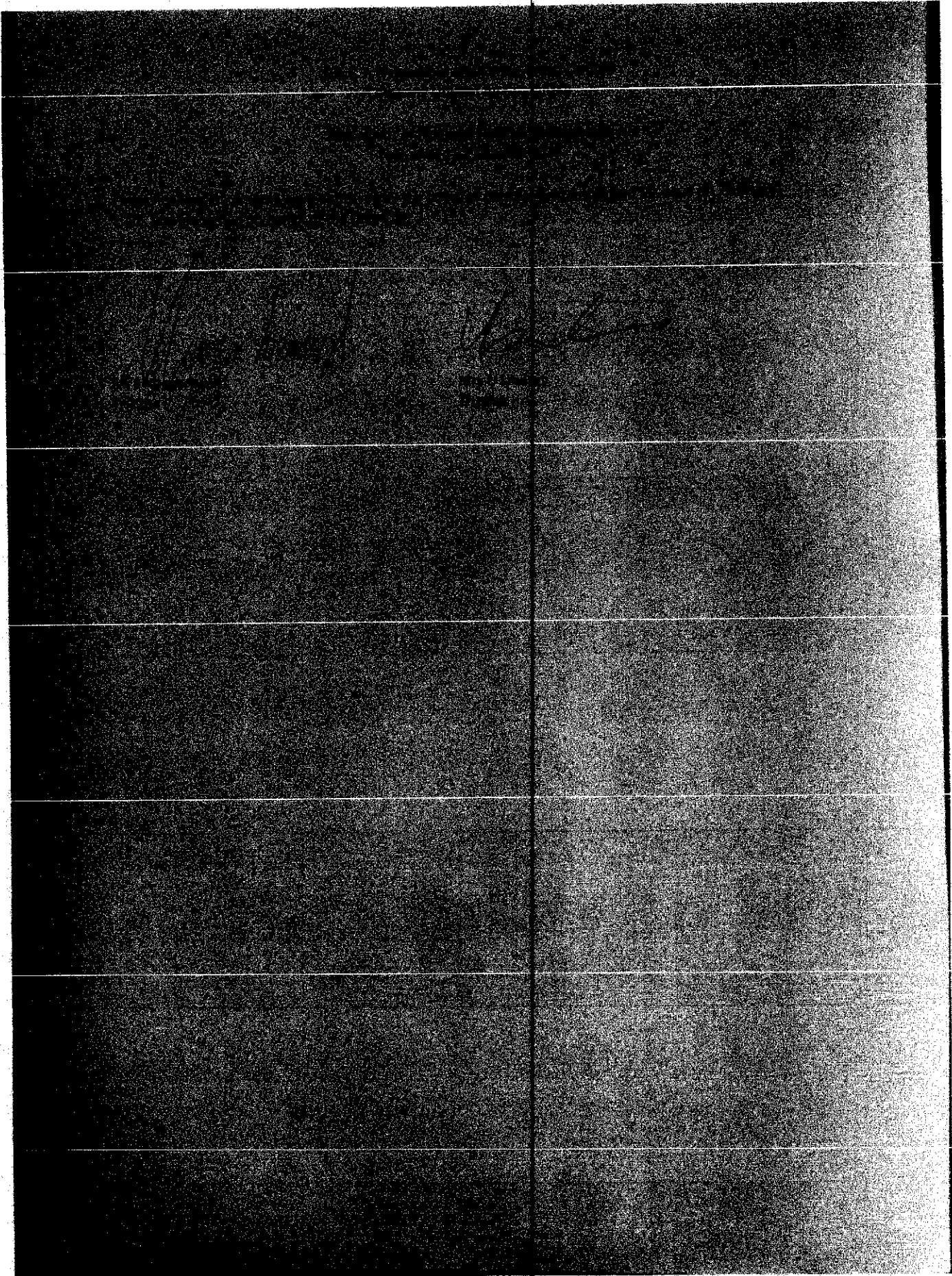
The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**F.A.C.T. (Friendship and Caring Trust) Limited**  
**Company Limited by Guarantee**

**Statement of Financial Position**  
**Year ended 31 October 2024**

		2024	2023
		Unrestricted/Total £	Unrestricted/Total £
<b>Fixed assets</b>			
Tangible fixed assets	13	590,656	388,500
<b>Current assets</b>			
Debtors	14	19,337	17,982
Cash at bank and in hand		1,067,008	1,017,732
		<b>1,086,345</b>	<b>1,035,714</b>
Creditors: amounts falling due within one year	15	87,443	72,833
<b>Net current assets</b>		<b>998,902</b>	<b>962,881</b>
<b>Total assets less current liabilities</b>		<b>1,589,558</b>	<b>1,351,381</b>
Creditors: amounts falling due after more than one year		-	-
<b>Net assets</b>		<b>1,589,558</b>	<b>1,351,381</b>
<b>Funds of the charity</b>			
Restricted funds			-
Unrestricted funds:			
Designated funds	16	625,000	625,000
Other unrestricted income funds		964,558	726,381
Total unrestricted funds	16	<b>1,589,558</b>	<b>1,351,381</b>
<b>Total charity funds</b>	17	<b>1,589,558</b>	<b>1,351,381</b>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.



**F.A.C.T. (Friendship and Caring Trust) Limited  
Company Limited by Guarantee**

**Statement of Financial Position (continued)  
Year ended 31 October 2024**

These financial statements were approved by the board of trustees and authorised for issue on 28 August 2025, and are signed on behalf of the board by:

Mr J Hoogerboord  
Trustee

Mrs U Lindsay  
Trustee

**F.A.C.T. (Friendship and Caring Trust) Limited  
Company Limited by Guarantee**

**Notes to the Financial Statements  
Year ended 31 October 2024**

**1. General Information**

The charity is a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 37 Lisnaskea Road, Barnhill, Lisnaskea, Co. Fermanagh.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and with the Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going Concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from the audit report date. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Such estimates include depreciation, accruals and recoverability of debtors.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**F.A.C.T. (Friendship and Caring Trust) Limited**  
**Company Limited by Guarantee**

**Notes to the Financial Statements (continued)**  
**Year ended 31 October 2024**

**incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.
- Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.
- Investment income/Interest is recognised on receipt.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**F.A.C.T. (Friendship and Caring Trust) Limited  
Company Limited by Guarantee**

**Notes to the Financial Statements (continued)  
Year ended 31 October 2024**

**Tangible assets**

Fixed assets (excluding investments) are stated at cost less accumulated depreciation.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Property	- 2% straight line
Leasehold improvements	- 2% straight line
Fixtures and fittings	- 15% straight line
Motor Vehicles	- 20% reducing balance

**Impairment of Assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

**Debtors and Creditors**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument. Basic financial instruments are recognised at the transaction price.

**Pension**

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

**Operating lease**

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

**Charity's taxable status**

The charity has been granted charitable tax exemption by H M Revenue & Customs.

**F.A.C.T. (Friendship and Caring Trust) Limited**  
**Company Limited by Guarantee**

**Notes to the Financial Statements (continued)**  
**Year ended 31 October 2024**

**4. Limited by guarantee**

F.A.C.T (Friendship and Caring Trust) Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**5. Income from Donations and legacies**

	Unrestricted Funds £	Restricted Funds £	<b>2024</b> <b>Total Funds £</b>
Donations	2,800	33,125	<b>35,925</b>
	Unrestricted Funds £	Restricted Funds £	<b>2023</b> <b>Total Funds £</b>
Donations	1,600	-	<b>1,600</b>

**F.A.C.T. (Friendship and Caring Trust) Limited**  
**Company Limited by Guarantee**

**Notes to the Financial Statements (continued)**  
**Year ended 31 October 2024**

**6. Income from Charitable activities**

	Unrestricted Funds £	Restricted Funds £	<b>2024 Total Funds £</b>
NIHE - Supporting People	67,112	-	<b>67,112</b>
Western Health & Social Care Trust	1,040,180	-	<b>1,040,180</b>
S.H.S.S.B.	195,978	-	<b>195,978</b>
N.E.H.B.	86,747	-	<b>86,747</b>
Resident State Benefits	91,469	-	<b>91,469</b>
Other	8,448	-	<b>8,448</b>
	<b>1,489,934</b>	<b>-</b>	<b>1,489,934</b>

	Unrestricted Funds £	Restricted Funds £	<b>2023 Total Funds £</b>
NIHE - Supporting People	233,034	-	<b>233,034</b>
Western Health & Social Care Trust	867,515	-	<b>867,515</b>
S.H.S.S.B.	181,558	-	<b>181,558</b>
N.E.H.B.	84,710	-	<b>84,710</b>
Resident State Benefits	93,646	-	<b>93,646</b>
Other	6,329	-	<b>6,329</b>
	<b>1,466,792</b>	<b>-</b>	<b>1,466,792</b>

**F.A.C.T. (Friendship and Caring Trust) Limited**  
**Company Limited by Guarantee**

**Notes to the Financial Statements (continued)**  
**Year ended 31 October 2024**

**7. investment income**

	Unrestricted Funds £	Restricted Funds £	<b>2024 Total Funds £</b>
Bank Interest receivable	6,348	-	<b>6,348</b>

	Unrestricted Funds £	Restricted Funds £	<b>2023 Total Funds £</b>
Bank Interest receivable	1,520	-	<b>1,520</b>

**8. Cost of raising donations and legacies**

There were no costs involved in raising donations.

**F.A.C.T. (Friendship and Caring Trust) Limited**  
**Company Limited by Guarantee**

**Notes to the Financial Statements (continued)**  
**Year ended 31 October 2024**

**9. Expenditure on charitable activities**

	2024	2024	2024
	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	£	£	£
Staff costs	965,257	-	<b>965,257</b>
Catering	54,891	-	<b>54,891</b>
Personal Expenses Residents	11,775	-	<b>11,775</b>
Light and Heat	64,682	-	<b>64,682</b>
Cleaning	26,816	-	<b>26,816</b>
Repairs and Maintenance	31,935	-	<b>31,935</b>
Waste Disposal	8,418	-	<b>8,418</b>
Motor and Travel	8,970	-	<b>8,970</b>
Rent - Choice Housing	46,031	-	<b>46,031</b>
Depreciation	18,989	-	<b>18,989</b>
Other Expenses	56,263	-	<b>56,263</b>
	<b>1,294,027</b>	<b>-</b>	<b>1,294,027</b>

	2023	2023	2023
	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	£	£	£
Staff costs	944,441	-	<b>944,441</b>
Catering	46,009	-	<b>46,009</b>
Personal Expenses Residents	12,133	-	<b>12,133</b>
Light and Heat	71,630	-	<b>71,630</b>
Cleaning	21,383	-	<b>21,383</b>
Repairs and Maintenance	16,553	-	<b>16,553</b>
Waste Disposal	7,909	-	<b>7,909</b>
Motor and Travel	8,047	-	<b>8,047</b>
Rent - Choice Housing	42,809	-	<b>42,809</b>
Depreciation	11,496	-	<b>11,496</b>
Other Expenses	62,919	-	<b>62,919</b>
	<b>1,245,329</b>	<b>-</b>	<b>1,245,329</b>

**F.A.C.T. (Friendship and Caring Trust) Limited  
Company Limited by Guarantee**

**Notes to the Financial Statements (continued)  
Year ended 31 October 2024**

**10. Net income**

Net income is stated after charging/ (crediting):

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible assets	<b>18,989</b>	11,496
Fees payable for the audit of the financial statements	<b>2,975</b>	2,850

**11. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>767,098</b>	761,827
Social security costs	<b>177,883</b>	163,749
Pension Contributions	<b>20,276</b>	18,865
	<b><u>965,257</u></b>	<b><u>944,441</u></b>

The average head count of employees during the year was 31 (2023: 32). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2024</b>	<b>2023</b>
	<b>No.</b>	<b>No.</b>
Head of Home	<b>1</b>	1
Office Administration	<b>2</b>	2
Care Management	<b>4</b>	4
Caring Staff & Drivers	<b>19</b>	20
Auxillary Staff	<b>5</b>	5
	<b><u>31</u></b>	<b><u>32</u></b>

No employee received employee benefits of more than £60,000 during the year (2023 : Nil).

The charity continues to undertake its obligations under the auto-enrolment scheme with the Pension Regulator, contributing 3% of each qualifying employee's salary.

**12. Trustee remuneration and expenses**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No Trustee expenses have been incurred by the Charity.

**F.A.C.T. (Friendship and Caring Trust) Limited**  
**Company Limited by Guarantee**

**Notes to the Financial Statements (continued)**  
**Year ended 31 October 2024**

**13. Tangible fixed assets**

	Land £	Propert at Sheebeg £	Office Extn & Improvements £	Fixtures & Equipment £	Vehicles £	Total £
<b>Cost including adjustment for impairment:</b>						
At 31 October 2023	42,000	340,000	59,756	294,648	53,965	790,369
Additions				221,145		221,145
Disposal						
<b>At 31 October 2023</b>	<b>42,000</b>	<b>340,000</b>	<b>59,756</b>	<b>515,793</b>	<b>53,965</b>	<b>1,011,514</b>
<b>Accumulated Depreciation</b>						
At 31 October 2023	-	54,400	14,390	284,413	48,666	401,869
Charge for year	-	6,800	1,195	9,934	1,060	18,989
Disposals						
Impairment						
<b>At 31 October 2023</b>	<b>-</b>	<b>61,200</b>	<b>15,585</b>	<b>294,347</b>	<b>49,726</b>	<b>420,858</b>
<b>Net Book Value</b>						
<b>At 31 October 2023</b>	<b>42,000</b>	<b>278,800</b>	<b>44,171</b>	<b>221,446</b>	<b>4,239</b>	<b>590,656</b>
At 31 October 2022	42,000	285,600	45,366	10,235	5,299	388,500

**14. Debtors**

	2024 £	2023 £
Trade Debtors	10,697	9,508
Other Debtors	-	-
Prepayments	8,640	8,474
	<b>19,337</b>	<b>17,982</b>

**F.A.C.T. (Friendship and Caring Trust) Limited**  
**Company Limited by Guarantee**

**Notes to the Financial Statements (continued)**  
**Year ended 31 October 2024**

**15. Creditors**

	2024	2023
	£	£
Trade Creditors	22,020	8,675
Accruals and deferred income	15,423	14,158
Other creditors	50,000	50,000
	87,443	72,833

**16. Analysis of charitable funds**

**Unrestricted funds**

	At 1 Nov 23	Income	Expenditure	Transfers	Gains and Losses	At 31 Oct 24
General Funds	726,381	1,532,207	1,294,027	-	-	964,561
Designated reserve	625,000	-	-	-	-	625,000
	1,351,381	1,532,207	1,294,027	-	-	1,589,561

**Restricted funds**

	At 31 Oct 23	Income	Expenditure	Transfers	Gains and Losses	At 31 Oct 24
Restricted Funds	-	-	-	-	-	-
	-	-	-	-	-	-

Designated reserve is held as a contingent fund to cover 6 months of general overheads and running costs (increased in year). This is a prudent estimate to manage extraordinary circumstances including the unplanned cancellation of charitable income.

**17. Analysis of net assets between funds**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	590,656	-	590,656
Current assets	1,086,345	-	1,086,345
Creditors less than 1 year	(87,443)	-	(87,443)
Creditors greater than 1 year	-	-	-
<b>Net assets</b>	1,589,558	-	1,589,558

**F.A.C.T. (Friendship and Caring Trust) Limited  
Company Limited by Guarantee**

**Notes to the Financial Statements (continued)  
Year ended 31 October 2024**

**18. Related Party Transaction**

Some members of the trustees close families use the facilities at Barnlee Residential Home. They do not receive more favourable rates than any other users. Because of the sensitive nature of the activities of the charity, the directors have departed from recommended practice and do not disclose the value of transactions with these related parties in the financial statements.

F.A.C.T. Ltd is a joint managed partnership with Choice. Choice is an organisation with which it co-operates in the pursuit of its charitable objective. It provides F.A.C.T. Ltd with help and guidance, and built and maintains the Residential Home from which the charity operates. F.A.C.T. Ltd in turn rent this property from Choice. Total value of transactions in the year was £46,031 (2023: £42,809).

In prior years, some former directors of F.A.C.T. Ltd set up a charitable organisation which operates a Charity Shop in Derrylin, Co. Fermanagh. This was created to help raise funds for the Home. This charitable organisation is called Barnlee Crafts and Activities. As the work of the charity shop is so closely related to the interests of F.A.C.T. Ltd, the decision was taken for the members of the board of trustees of F.A.C.T. Ltd to join the remaining director in Barnlee Crafts and Activities to assist her in her duties. On 16 March 2020 due to the Corona Virus restrictions, the charity shop closed temporarily, but since re-opened in June 2021. At the year end date £0 (2023: £0) was due to F.A.C.T. Ltd from Barnlee Crafts and Activities and there were no transactions in the year (2023: £0).

**F.A.C.T(FRIENDSHIP AND CARING TRUST) LIMITED**

Northern Ireland - Charity number 100595

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# Accounts

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**F.A.C.T. (Friendship and Caring Trust) Limited**  
**Company Limited by Guarantee**

**Statement of Financial Activities (including income and expenditure account)**  
**Year ended 31 October 2023**

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	1,600	-	1,600	4,330
Charitable activities	6	1,466,792	-	1,466,792	1,226,069
Investment income	7	1,520	-	1,520	791
Other		-	-	-	-
<b>Total income</b>		<b>1,469,912</b>	<b>-</b>	<b>1,469,912</b>	<b>1,231,190</b>
<b>Expenditure</b>					
<b>Expenditure on raising funds:</b>					
Costs of raising donations and legacies	8	-	-	-	-
Expenditure on charitable activities	9,10	1,245,329	-	1,245,329	1,108,870
<b>Total expenditure</b>		<b>1,245,329</b>	<b>-</b>	<b>1,245,329</b>	<b>1,108,870</b>
<b>Net income/(deficit)</b>		<b>224,583</b>	<b>-</b>	<b>224,583</b>	<b>122,320</b>
<b>Other recognised gains and losses</b>					
Other gains/(losses)		-	-	-	-
<b>Net movement in funds</b>		<b>224,583</b>	<b>-</b>	<b>224,583</b>	<b>122,320</b>
<b>Reconciliation of funds</b>					
Release of deferred income provision		-	-	-	-
<b>Total funds brought forward</b>		<b>1,126,798</b>	<b>-</b>	<b>1,126,798</b>	<b>1,004,478</b>
<b>Total funds carried forward</b>		<b>1,351,381</b>	<b>-</b>	<b>1,351,381</b>	<b>1,126,798</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**F.A.C.T. (Friendship and Caring Trust) Limited  
Company Limited by Guarantee**

**Statement of Financial Position  
Year ended 31 October 2023**

		2023 Unrestricted/Total £	2022 Unrestricted/Total £
<b>Fixed assets</b>			
Tangible fixed assets	13	388,500	392,293
<b>Current assets</b>			
Debtors	14	17,982	16,891
Cash at bank and in hand		1,017,732	804,977
		1,035,714	821,868
Creditors: amounts falling due within one year	15	72,833	87,363
<b>Net current assets</b>		962,881	734,505
<b>Total assets less current liabilities</b>		1,351,381	1,126,798
Creditors: amounts falling due after more than one year		-	-
<b>Net assets</b>		1,351,381	1,126,798
<b>Funds of the charity</b>			
Restricted funds		-	-
Unrestricted funds:			
Designated funds		625,000	285,000
Other unrestricted income funds		726,381	841,798
<b>Total unrestricted funds</b>	16	1,351,381	1,126,798
<b>Total charity funds</b>	17	1,351,381	1,126,798

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

**F.A.C.T. (Friendship and Caring Trust) Limited  
Company Limited by Guarantee**

**Statement of Financial Position (continued)  
Year ended 31 October 2023**

These financial statements were approved by the board of trustees and authorised for issue on 31 July 2024, and are signed on behalf of the board by:



**Mr J Hoogerboord  
Trustee**



**Mrs U Lindsay  
Trustee**

**F.A.C.T. (Friendship and Caring Trust) Limited  
Company Limited by Guarantee**

**Notes to the Financial Statements  
Year ended 31 October 2023**

**1. General Information**

The charity is a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 37 Lisnaskea Road, Barnhill, Lisnaskea, Co. Fermanagh.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and with the Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain fixed assets.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going Concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**F.A.C.T. (Friendship and Caring Trust) Limited  
Company Limited by Guarantee**

**Notes to the Financial Statements (continued)  
Year ended 31 October 2023**

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**F.A.C.T. (Friendship and Caring Trust) Limited  
Company Limited by Guarantee**

**Notes to the Financial Statements (continued)  
Year ended 31 October 2023**

**Tangible assets**

Fixed assets (excluding investments) are stated at cost less accumulated depreciation.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Property	- 2% straight line
Leasehold improvements	- 2% straight line
Fixtures and fittings	- 15% straight line
Motor Vehicles	- 20% reducing balance

**4. Limited by guarantee**

F.A.C.T (Friendship and Caring Trust) Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**5. Donations and legacies**

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
Donations	1,600	-	1,600

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
Donations	4,330	-	4,330

**F.A.C.T. (Friendship and Caring Trust) Limited  
Company Limited by Guarantee**

**Notes to the Financial Statements (continued)  
Year ended 31 October 2023**

**6. Charitable activity**

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
NIHE - Supporting People	233,034	-	233,034
Western Health & Social Care Trust	867,515	-	867,515
S.H.S.S.B.	181,558	-	181,558
N.E.H.B.	84,710	-	84,710
Resident State Benefits	93,646	-	93,646
Other	6,329	-	6,329
	<u>1,466,792</u>	<u>0</u>	<u>1,466,792</u>

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
NIHE - Supporting People	48,320	-	48,320
Western Health & Social Care Trust	774,130	-	774,130
S.H.S.S.B.	172,266	-	172,266
N.E.H.B.	78,308	-	78,308
Resident State Benefits	93,000	-	93,000
Other	7,076	52,969	60,045
	<u>1,173,100</u>	<u>52,969</u>	<u>1,226,069</u>

**F.A.C.T. (Friendship and Caring Trust) Limited  
Company Limited by Guarantee**

**Notes to the Financial Statements (continued)  
Year ended 31 October 2023**

**7. Investment income**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2023 Total Funds £</b>
<b>Bank Interest receivable</b>	<b>1,520</b>	<b>-</b>	<b>1,520</b>

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2022 Total Funds £</b>
<b>Bank Interest receivable</b>	<b>791</b>	<b>-</b>	<b>791</b>

**8. Cost of raising donations and legacies**

**There were no costs involved in raising donations.**

F.A.C.T. (Friendship and Caring Trust) Limited  
Company Limited by Guarantee

Notes to the Financial Statements (continued)  
Year ended 31 October 2023

9. Expenditure on charitable activities

	2023	2023	2023
	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	£	£	£
Staff costs	944,441	-	944,441
Catering	46,009	-	46,009
Personal Expenses Residents	12,133	-	12,133
Light and Heat	71,630	-	71,630
Cleaning	21,383	-	21,383
Repairs and Maintenance	16,553	-	16,553
Waste Disposal	7,909	-	7,909
Motor and Travel	8,047	-	8,047
Rent - Choice Housing	42,809	-	42,809
Depreciation	11,496	-	11,496
Other Expenses	62,919	-	62,919
	<b>1,245,329</b>	<b>0</b>	<b>1,245,329</b>
	2022	2022	2022
	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	£	£	£
Staff costs	786,579	42,181	828,760
Catering	40,013	-	40,013
Personal Expenses Residents	13,218	-	13,218
Light and Heat	57,471	7,769	65,240
Cleaning	22,059	2,486	24,545
Repairs and Maintenance	17,447	-	17,447
Waste Disposal	7,517	-	7,517
Motor and Travel	6,600	-	6,600
Rent - Choice Housing	39,503	-	39,503
Depreciation	10,673	-	10,673
Other Expenses	54,821	533	55,354
	<b>1,055,901</b>	<b>52,969</b>	<b>1,108,870</b>

**F.A.C.T. (Friendship and Caring Trust) Limited  
Company Limited by Guarantee**

**Notes to the Financial Statements (continued)  
Year ended 31 October 2023**

**10. Net Income**

Net income is stated after charging/ (crediting):

	2023	2022
	£	£
Depreciation of tangible assets	11,496	10,673
Fees payable for the audit of the financial statements	2,850	2,750

**11. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	761,827	675,818
Social security costs	163,749	136,782
Pension Contributions	18,865	16,160
	<u>944,441</u>	<u>828,760</u>

The average head count of employees during the year was 32 (2022: 27). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Head of Home	1	1
Office Administration	2	3
Care Management	4	4
Caring Staff & Drivers	20	15
Auxiliary Staff	5	4
	<u>32</u>	<u>27</u>

No employee received employee benefits of more than £60,000 during the year (2022 : Nil).

The charity continues to undertake its obligations under the auto-enrolment scheme with the Pension Regulator, contributing 3% of each qualifying employee's salary.

**12. Trustee remuneration and expenses**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No Trustee expenses have been incurred by the Charity.

F.A.C.T. (Friendship and Caring Trust) Limited  
Company Limited by Guarantee

Notes to the Financial Statements (continued)  
Year ended 31 October 2023

13. Tangible fixed assets

	Land £	Propert at Sheebeg £	Office Extn & Improvements £	Fixtures & Equipment £	Vehicles £	Total £
<b>Cost including adjustment for impairment:</b>						
At 31 October 2022	42,000	421,550	59,756	286,946	53,965	864,217
Additions	-	-	-	7,702	-	7,702
Disposal	-	-	-	-	-	-
Impairment	-	81,550	-	-	-	81,550
<b>At 31 October 2023</b>	<b>42,000</b>	<b>340,000</b>	<b>59,756</b>	<b>294,648</b>	<b>53,965</b>	<b>790,369</b>
<b>Accumulated Depreciation</b>						
At 31 October 2022	-	47,600	13,195	282,236	47,343	390,374
Charge for year	-	6,800	1,195	2,177	1,323	11,495
Disposals	-	-	-	-	-	-
<b>At 31 October 2023</b>	<b>-</b>	<b>54,400</b>	<b>14,390</b>	<b>284,413</b>	<b>48,666</b>	<b>401,869</b>
<b>Net Book Value</b>						
<b>At 31 October 2023</b>	<b>42,000</b>	<b>285,600</b>	<b>45,366</b>	<b>10,235</b>	<b>5,299</b>	<b>388,500</b>
At 31 October 2022	42,000	292,400	46,561	4,710	6,622	392,293

14. Debtors

	2023 £	2022 £
Trade Debtors	9,508	5,849
Other Debtors	0	4,750
Prepayments	8,474	6,292
	<b>17,982</b>	<b>16,891</b>

F.A.C.T. (Friendship and Caring Trust) Limited  
Company Limited by Guarantee

Notes to the Financial Statements (continued)  
Year ended 31 October 2023

15. Creditors

	2023	2022
	£	£
Trade Creditors	8,675	18,778
Accruals and deferred income	14,158	18,585
Other creditors	50,000	50,000
	<u>72,833</u>	<u>87,363</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 Nov 22	Income	Expenditure	Transfers	Gains and Losses	At 31 Oct 23
General Funds	841,798	1,469,912	1,245,329	-340,000	-	726,381
Designated reserve	285,000	-	-	340,000	-	625,000
	<u>1,126,798</u>	<u>1,469,912</u>	<u>1,245,329</u>	<u>-</u>	<u>-</u>	<u>1,351,381</u>

Restricted funds

	At 1 Nov 22	Income	Expenditure	Transfers	Gains and Losses	At 31 Oct 23
Restricted Funds	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Designated reserve is held as a contingent fund to cover 6 months of general overheads and running costs (increased in year). This is a prudent estimate to manage extraordinary circumstances including the unplanned cancellation of charitable income.

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	388,500	-	388,500
Current assets	1,035,714	-	1,035,714
Creditors less than 1 year	(72,833)	-	(72,833)
Creditors greater than 1 year	-	-	-
Net assets	<u>1,351,381</u>	<u>-</u>	<u>1,351,381</u>

**F.A.C.T. (Friendship and Caring Trust) Limited  
Company Limited by Guarantee**

**Notes to the Financial Statements (continued)  
Year ended 31 October 2023**

**18. Related Party Transaction**

Some members of the trustees close families use the facilities at Barnlee Residential Home. They do not receive more favourable rates than any other users. Because of the sensitive nature of the activities of the charity, the directors have departed from recommended practice and do not disclose the value of transactions with these related parties in the financial statements.

F.A.C.T. Ltd is a joint managed partnership with Choice. Choice is an organisation with which it co-operates in the pursuit of its charitable objective. It provides F.A.C.T. Ltd with help and guidance, and built and maintains the Residential Home from which the charity operates. F.A.C.T. Ltd in turn rent this property from Choice. Total value of transactions in the year was £42,809 (2022: £39,503).

In prior years, some former directors of F.A.C.T. Ltd set up a charitable organisation which operates a Charity Shop in Derrylin, Co. Fermanagh. This was created to help raise funds for the Home. This charitable organisation is called Barnlee Crafts and Activities. As the work of the charity shop is so closely related to the interests of F.A.C.T. Ltd, the decision was taken for the members of the board of trustees of F.A.C.T. Ltd to join the remaining director in Barnlee Crafts and Activities to assist her in her duties. On 16 March 2020 due to the Corona Virus restrictions, the charity shop closed temporarily, but since re-opened in June 2021. At the year end date £0 (2022: £0) was due to F.A.C.T. Ltd from Barnlee Crafts and Activities and there were no transactions in the year (2022: £0).

**F.A.C.T(FRIENDSHIP AND CARING TRUST) LIMITED**

Northern Ireland - Charity number 100595

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# Annual report

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**COMPANY REGISTRATION NUMBER: NI031485**

**CHARITY REGISTRATION NUMBER: 100595**

**F.A.C.T (Friendship and Caring Trust) Limited  
Company Limited by Guarantee**

**Report and Financial Statements  
Year ending 31 October 2023**

**F.A.C.T (Friendship and Caring Trust) Limited**  
**Company Limited by Guarantee**

**Trustees Annual Report (Incorporating the Directors Report)**  
**Year ended 31 October 2023**

The Directors are pleased to present their annual report and the financial statements of the charity for the year ended 31st October 2023.

**Reference and administrative details**

**Charity Number** NIC100595

The charity is constituted as a company limited by guarantee  
as per the Memorandum of Association

**Registered Number** NI031485

**Registered Office** Barnlee Residential Home  
37 Lisnaskea Road  
Barnhill  
Lisnaskea  
Co. Fermanagh

**Auditors** MacNeary Rasdale & Co. Ltd  
Wellington House  
30 Darling Street  
Enniskillen  
Co. Fermanagh

**Bankers** Bank of Ireland  
141 Main Street  
Lisnaskea  
Co. Fermanagh

**Solicitors** W Neil Ferguson  
102 Main Street  
Lisnaskea  
Co. Fermanagh

**F.A.C.T (Friendship and Caring Trust) Limited  
Company Limited by Guarantee**

**Trustees Annual Report (Incorporating the Directors Report)  
Year ended 31 October 2023**

**Directors & Senior Staff members**

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

The directors serving during the year and since the year end were as follows:

**Directors**

Mrs Una Lindsay (Chairperson)  
Mrs Ruth Hill (Vice-Chairperson)  
Mrs Carmel Maguire (Secretary)  
Mrs Linda Hall (Assistant Secretary) Resigned 22/06/2023  
Mr Jurgen Hoogerboord (Treasurer)  
Miss Siobhan Maguire (Assistant Treasurer)  
Mrs Margaret Carey Resigned 22/06/2023  
Ms Mary Burke  
Mrs Betty Storey Resigned 23/02/2023

**Special Advisors to the Board**

Mr Tommy Gunn  
Mr Eilish Reihill

**Senior Staff Members**

Mrs Geraldine O'Neill (Head of Home)  
Mrs Nuala Wardman (Finance Officer)

**Other Associated Bodies**

Choice Housing Association, Business Partner, 37-41 May St, Belfast  
ROAI, Monitoring & Inspection, 5 Lanyon Place, Belfast, BT1 3BT

## **F.A.C.T. (Friendship and Caring Trust) Limited**

### **Company Limited by Guarantee**

### **Trustees Annual Report (Incorporating the Directors Report)**

### **Year ended 31 October 2023**

All members have guaranteed to contribute up to a maximum of £10 to the assets of the Association in the event of it being wound-up.

### **Structure, Governance and Management**

#### **Governing Document**

Friendship and Caring Trust (F.A.C.T.) Ltd is a company with charitable status, registration number NIC 100595 and is limited by guarantee not having a share capital. The charity is established for charitable objects and purposes only and is governed by its Memorandum and Article of Association dated 24<sup>th</sup> October 1996. It was registered as a charity with the Charities Commission in Northern Ireland on 4<sup>th</sup> September 2014.

#### **Appointment of directors**

F.A.C.T. Ltd is made up of a minimum of six people legally appointed as directors. Membership is open to individuals who apply to the Charity and are approved by the Directors. There are currently six directors in office and this is adequate for the fulfilment of duties.

#### **Director's induction and training**

Guidelines are available for the induction of each new director. Roles are outlined and directors review these as required.

Each director declares that he/she is willing to act as a charity director and is fully aware of the organisation's purposes as set out in the governing document: and

He/she is not disqualified from acting as a charity director of any charity for any of the reasons or on any of the grounds listed in section 86 (1) of the Charities Act (Northern Ireland) 2008

The Directors jointly declare that:

- The Funds of the organisation are immediately held in an account in the name of the charity
- The information contained on the application form and the Director declaration form is true, complete and correct
- We understand that to knowingly or recklessly make a false statement is a criminal offence under section 25(1) of the Charities Act (Northern Ireland) 2008

#### **Organisation**

The directors regulate the admission and classification of members of the charity. They meet every 6 weeks throughout the year and at any other time that the chairperson deems it necessary. The directors direct and lead the organisation through their strategic planning initiatives. Detailed Financial and Care reports are shared on a monthly basis at board meeting. The Directors carry out unannounced inspections on the home on a regular basis.

A Registered Home Manager is in place at the Bamlee site.

The directors are responsible for the employment of all staff in Bamlee and Lee Cottage. The staff of Bamlee and Lee Cottage is accountable to the directors. The directors are accountable to the Charities Commission (N.I.).

## **F.A.C.T. (Friendship and Caring Trust) Limited**

### **Company Limited by Guarantee**

### **Trustees Annual Report (Incorporating the Directors Report)**

#### **Year ended 31 October 2023**

#### **Related Parties**

Directors are accountable to The Registration Quality and Improvement Authority (RQIA), Choice Housing Association and the various Health Trusts which place residents (long and short term) in Barnlee and Lee Cottage .

F.A.C.T. Ltd is a joint managed partnership with Choice Housing Association Limited. Choice Housing Association Limited is an organisation with which it co-operates in the pursuit of its charitable objective. It also provides F.A.C.T. Ltd with help and guidance. The Association constructed the residential home and is responsible for it. F.A.C.T. Ltd rent the property from Choice Housing Association Limited.

F.A.C.T meet on a quarterly basis with Choice Housing Association representatives and discuss any maintenance and tenancy issues. F.A.C.T meet on an annual basis with the Supported Housing Manager to discuss future developments and planning and to assess any areas of Risk to either party.

Two F.A.C.T. directors are also family members of two of Barnlee's residents. There is a conflict of interest policy in place to allow FACT Board to deal with family sensitive issues at Board meetings.

F.A.C.T. Ltd has links to another charitable organisation, Barnlee Crafts and Activities, which was established in 2013 by some past and some present directors of F.A.C.T. Ltd. Part of this organisations charitable activities is to provide long term fundraising for F.A.C.T. Ltd by operating a charity shop. Barnlee and Lee Cottage residents continue to benefit from the people carrier, projector and screen and therapy chair, a hand rail to assist residents journey to the memorial garden, new garden furniture to create outside living space and two new armchairs to create a foyer area in the home in addition to this the donation towards the upgrade of the multisensory room has enabled a complete refurbishment to include a sensory music system and heated water bed. Residents meet with the Volunteers from Barnlee Crafts and Activities on a social occasion and share a meal and entertainment, this is a great way for the residents to thank the volunteers and for the volunteers to see who they are helping. The charity shop has pledged £30,000 to the sensory garden at Barnlee. This project commenced in April 2024 and completes in July 2024. It is planned to recognise the contribution by the Crafts and Activities Charity shop at an open day event in August 2024.

#### **Risk Management**

The charity is exposed to numerous risks which include financial and non-financial risks. The major financial risk is maintaining the continued levels of income which may be reduced if social services curtail or terminate funding contracts for residents. Increasing staff costs due to National Minimum Wage increases and Pension enrolment challenges alongside the difficulty in recruiting staff due to a national shortage of care personnel.

A key element in the management of financial risk is the setting of a reserves policy and its regular review by Directors. Non-financial risks include fire, health and safety of residents, staff and visitors, and food hygiene. The directors maintain best practice procedures in all these areas to mitigate any risk factors. A risk register is in situ and is addressed at each directors meeting and updated. Risk items noted in the current year were bed voids and increasing staffing cost, the need to use agency staff at a higher cost to the business and the difficulty in recruiting full time or bank staff. Reserves at the balance sheet date of 31 October 2023 represent in excess of 9 months operating costs.

#### **Objectives and activities**

#### **Objects and aims**

The charity is established for charitable objects and purposes only. In particular the charity is established:

- for the provision of residential accommodation for people with learning disabilities over the age of eighteen years and who suffer from both high and low dependency.



## **F.A.C.T. (Friendship and Caring Trust) Limited**

### **Company Limited by Guarantee**

### **Trustees Annual Report (Incorporating the Directors Report)**

#### **Year ended 31 October 2023**

- for the relief of people with learning disabilities and their carers by providing short stay care, outreach, and other relevant services, and the doing of all such other things as are incidental or conducive to the attainment of the above objects.

The vision that shapes our annual activities is to continue to provide Care and Support to people with learning disabilities in a "Home from Home" environment. To deliver this vision relationship with the resident, Medical professionals, family members and staff are vital. Annual reviews take place to ensure the resident's needs are being met.

The charity has a general aim of providing a comfortable and homely atmosphere which promotes security for the individual within a supportive and therapeutic environment.

F.A.C.T. (Friendship and Caring Trust) Limited directly provides the benefit of residential care, day care and outreach services for adults with a learning disability. This is demonstrated through the provision of Barnlee Residential Care Home, Lee Cottage Residential Facility and our satellite unit, Sheebeg House. In each of these facilities with the exception of Sheebeg House, 24 hour care is provided in conjunction with the aid of RQIA, social services and medical professionals.

#### **Objectives for the year**

The main objectives for the year continue to be the provision of valuable care and support services to residents, and their families.

#### **Strategies**

A strategy of sympathetic expansion of the charity's facilities and the provision of additional resources is embraced by the directors. Adequate funds have been put aside over the past number of years to allow this strategy to be realised. We will continue to maintain a robust financial and strategic approach to sustaining our services with the potential to build capacity in the future.

#### **Review of significant activities**

The major areas of activity are residential care, sitting services, outreach, family support groups, therapy room, supportive employment, and day-care. Outreach is not currently a viable service but F.A.C.T continue to monitor the demand and the viability. A planned upgrade of the garden facilities is in final stages, the sensory garden project team have come together to plan, provide and deliver a wonderful enhancement to the lives of our residents. It has proved to be a more difficult project due to rising costs of both labour and materials but the end result is exceptional. Additional CCTV cameras have also been installed post year end. We continue to explore ways to enhance our home and are currently looking to engage with a gardener to maintain and keep safe our outdoor surroundings.

#### **Our volunteers**

The Charity is very involved in the Community and relies on Volunteer help. The Board in full consists of all voluntary members 6 in total assisted by 1 Advisory group member. Local community groups assist F.A.C.T in the continued integration of our residents into the community and provide transport and Friendship to allow residents to attend events.

A related party charity Barnlee Crafts and Activities have 25 volunteers who run a charity shop in Derrylin and the funds raised are used to support our organisation to advance education and to support and promote the benefit of people with learning disability and, associated problems aged 18 years and over and their carers in the Lisnaskea area and the environs Of County Fermanagh. We will continue to support our volunteers to ensure they remain motivated to manage change and deliver core aims

We are very thankful to FACT volunteers and the Related Charity Volunteers.

## F.A.C.T. (Friendship and Carina Trust) Limited

### Company Limited by Guarantee

### Trustees Annual Report (Incorporating the Directors Report)

#### Year ended 31 October 2023

#### **Achievements and Performance**

##### Review of activities

The work that had started on the garden last year is now almost complete. What a transformation. All the residents have been eagerly watching its progression and are now excitedly awaiting the benefits and diversity it has to offer. They will be able to explore the garden and use it independently or when supported by staff. To Mary and her team of volunteers in the charity shop I extend a much appreciated thank you for many years of your time, commitment and hard work which has greatly helped to financially support the garden project.

Activities are an essential part of the life of our residents and being out and about in the community. Lots of activities have been enjoyed this year. Out on the road on the buses, happily going to the cinema, ten pin bowling, eating out, picnics, personal shopping to name a few. Internally our therapists continue to provide holistic treatments to the residents. Other group or individual activities continue inhouse. Our activities folder is evidence of the variety of activities participated in.

A memorial service is usually held annually to allow residents, volunteers, family members and staff to fondly remember those who are no longer with us. Clergy members from all denominations attend and the ceremony is followed by refreshments again with the Covid 19 restrictions we had to postpone this but plan to revisit this as soon as safe to do so.

Therapists attend the home and offer a selection of holistic therapies to suit the residents needs. One resident travels to a salt clinic on a weekly basis (these activities continue to be monitored and follow guidelines).

A small number of residents avail of local leisure facilities when available for swimming, exercise programmes and spa facilities. Some residents take part in activities organised by other community groups and enjoy these immensely. We have a resident who attends the social farm.

Residents continue to enjoy a varied menu and supplies are sourced as locally as possible. Some residents who choose to perform duties and have varied roles within the home. A garden project is under way to grow some produce and the residents and staff are keen to see the crops flourish. Themed evenings are enjoyed by all from High teas to takeaways of choice are very popular.

In December 2009, a bungalow at Sheebeg, Lisnaskea was purchased. This property was developed and expanded in order to provide respite services as an extension to the services provided at Barnlee. However, due to lack of available funding and low usage, the facility was closed to respite in April 2014. The Directors are keen to use this facility for the benefit of the Barnlee community and are at present looking into the various ways that this can be done. In the meantime it serves as a Staff Training Facility, Meeting Rooms, and venue for resident's activities. We were delighted to be able to use this facility as staff accommodation during isolation periods this year.

Some residents have received the Covid vaccination. PHA guidelines are followed in the event of any outbreak. PPE continues to be available and is used in line with PHA guidelines.

##### Funding

Investments and Bank interest has increased in recent times. The F.A.C.T Board continue to review banking facilities and engage with a financial advisor to review safe and secure investment options. An additional bank account which earns interest is in use and surplus monies from the current account is transferred over after Board approval. F.A.C.T continue to investigate alternative/additional banking facilities to minimise risk. The local BOI branch in Lisnaskea closed and we make the journey to the Enniskillen branch to fulfil our banking needs. This year F.A.C.T engaged with local businesses to seek donations for the sensory garden. This was not as successful as had hoped but we acknowledge and thank those businesses who reached out and supported the project.

## F.A.C.T. (Friendship and Caring Trust) Limited

### Company Limited by Guarantee

### Trustees Annual Report (Incorporating the Directors Report)

#### Year ended 31 October 2023

#### **Financial Review**

The surplus for the year amounted to £224,583 (2022 surplus £122,320). This surplus was due to a reimbursement from NIHE. The FACT board are pleased with this financial outcome. We are braced for a further exceptional and challenging year due to the economic climate in particular rising utility cost and the need for enhancing the environment and the rising cost of staffing, increased use of agency staff and the continuation of the pandemic challenges. With the changing funding environment, a situation of ever increasing costs of day-to-day running expenses, the need to keep a careful watch on income and expenditure is paramount. There has been a continued and concerted effort to increase occupancy and the directors and management commitment to reduce overheads this effort has given us a strong financial foundation. On a positive note the Balance Sheet continues to be strong with net assets of £1,351,381 (2022 : £1,126,798).

In particular the wages and salary costs of the company have remained high during the year. This is due to continuous auto enrolment in pensions, which initiated 1 November 2015, and secondly due to the increasing "living wage" and a Board salary review to enhance recruitment and encourage staff retention, recognise the contribution from staff in a challenging year and the need to use agency staff. Sickness absences were managed well and staff returned to work as soon as they were medically fit and in line with PHA regulations.

Additionally, there is a significant risk that funding from NI Housing Executive Supporting People will cease at short notice. In the current year this source remained as 2022 figures and provided the company with income of £233,034 due to a reimbursement to cover the cuts applied in previous years. It reverted back to figures received in 2015 during the financial year. Research around this funding has been participated in by the home

Whilst Covid 19 restrictions are easing we continue to risk assess activities both inside and outside the home. A return to normality to rebuild a safe environment and to establish our residents back in the community with meaningful and safe activities.

#### **Funding Sources**

F.A.C.T funding relies on the available beds being occupied. The WHSCT, SHSCT and HSE continue to be associated and form the commissioning Trust bodies. In addition, the NIHE and family contributions add to the funds available. Funders have shown themselves to be supportive, flexible and adaptive to the current situation. F.A.C.T would like to take this opportunity to thank all funders.

F.A.C.T do not have any borrowing and are mortgage free.

Funds are used in the day to day running of the home to pay for rent, utilities, staffing, food and ensuring the home is safe and comfortable. Monthly expenditure is reviewed and areas of concern are raised at the board meetings and action plans devised. Larger value purchases are planned and researched and where possible 3 quotations are sought.

Staff are encouraged to use a common-sense approach to budgeting and good cost control and rota management.

Residents focus groups are in place and needs may arise from these discussions. Approvals are followed and purchases are put in place. These items could range from a new food item on the menu to a new suite of furniture for the communal area and for the incoming year, a new sensory garden. The new Jacuzzi bath planned for the year was installed, we are delighted to state that it is a valuable asset to our residents.

Residents where possible are consulted in expenditure that may change the look/feel of the home and will help select furnishing for their own rooms and communal areas.

When excess funds are noted the F.A.C.T Board will look to establish if there are any beneficial accounts to transfer the money into to generate income. Full board approval is required to implement the transaction.

Decisions regarding services can often be made outside of the control of the business or the funders and F.A.C.T endeavour to follow current affairs to establish what may have an impact on the incoming/outgoing funds.

## **F.A.C.T. (Friendship and Caring Trust) Limited**

### **Company Limited by Guarantee**

### **Trustees Annual Report (Incorporating the Directors Report)**

#### **Year ended 31 October 2023**

#### **Plans for future periods**

A major financial concern for the Charity will be the ongoing financial sustainability given the level of support from our Commissioning bodies, reductions in funding over the past years and the rising costs to fund our staffing, payroll and pension Provision. A robust advertising of the ongoing/new voids will reduce this risk.

F.A.C.T.(Friendship And Caring Trust) Limited are committed to securing longevity for the objects of the charity are: (a) the provision of residential and supported housing accommodation, care and support services for people with learning disabilities over the age of eighteen years and who suffer from both high and low dependency; and (b) for the relief of people with learning disabilities and their carers by providing outreach domiciliary services and other relevant services, and the doing of all such other things as are incidental or conducive to the attainment of these objects and to continue to provide Care and Support to people with learning disabilities in a "Home from Home" environment.

To achieve these commitments, F.A.C.T (Friendship and Caring Trust) Limited continue to review current services and to explore Supported Living Options.

#### **Public Benefit Statement**

**The public benefit that flows from purpose are:**

- 1) In considering the benefits flowing from F.A.C.T's purpose relating to The provision of residential and supported housing accommodation, care and support services for people with learning disabilities aged 18 and over.
- 2) In considering the benefits flowing from F.A.C.T's purpose relating to the relief of people with learning disabilities and their carers by providing outreach domiciliary services and other relevant services, residents and attenders of F.A.C.T.'s services

#### **The beneficiaries**

- 1) The beneficiaries in point 1 are our residents who are adults with learning disabilities aged 18 and over.
- 2) The beneficiaries in point 2 are our residents who are adults with learning disabilities aged 18 and over, their families and adults with learning disabilities aged 18 and over and their families who live in our community catchment area.

The benefits that flow from purpose point 1 our residents who are adults with learning disabilities aged 18 and over are our residents availing of the service benefit from a personalised, professional, caring approach in a safe environment in order to establish a programme to maximize the overall quality of life and choice for each resident. This has significant benefits for the quality of life for each resident and enables residents to realise their full potential. F.A.C.T. also provides a sensory room to improve coping strategies and challenging behaviour and access to health care services. This enables significant health benefits for adults, many of whom are affected by significant dependency issues and improvements in the physical, mental, emotional and social capabilities of residents.

In considering the benefits flowing from F.A.C.T's purpose relating to point 2 the relief of people with learning disabilities and their carers by providing outreach domiciliary services and other relevant services, residents and attenders of F.A.C.T.'s services are provided with a mini-bus for social outings, shopping and appointments. This enables the beneficiaries to enjoy a high quality of life and to enjoy opportunities which they may not be otherwise be able to access. This vastly improves their quality of life and provides significant relief to the families of residents and attenders. F.A.C.T. also provides a sensory room to improve coping strategies and challenging behaviour and access to health care services.

## **F.A.C.T. (Friendship and Caring Trust) Limited**

### **Company Limited by Guarantee**

### **Trustees Annual Report (Incorporating the Directors Report)**

#### **Year ended 31 October 2023**

This enables significant health benefits for adults, many of whom are affected by significant dependency issues and improvements in the physical, mental, emotional and social capabilities of residents.

No harm arose from the purposes listed in point 1 and point 2. Benefits are assessed at the following levels: A monthly Registered Managers report is presented to the Board of Management by Geraldine O' Neill, the F.A.C.T. (Friendship and Caring Trust) Limited Registered Manager. This report highlights the opportunities that were made available to residents, and her assessment of the impact of the activities on the health and wellbeing of the residents. There is a follow up discussion and questions from the board members, to allow a proper appraisal of her report. The AGM, which is open to the public, and encouragement given for all to attend. Geraldine O' Neill, the F.A.C.T. (Friendship and Caring Trust) Limited Registered Manager presents an annual summary Registered Managers report to the meeting. Her presentation in written form is an integral part of the annual report. Her presentation is discussed, with supporting representations by both residents and their families. Annual reviews are held for the beneficiaries listed in point 1, our residents who are adults with learning disabilities aged 18 and over, this review will discuss the purpose of the benefit. The providers F.A.C.T LTD (Friendship & Caring Trust) Limited carry out a monthly unannounced monitoring inspection. A quality assurance questionnaire is undertaken annually to residents and their representatives, an analysis of this is produced and available for viewing. This allows a proper evaluation and assessment of the benefits being provided.

Financial assessments are carried out by Commissioning Trusts for each individual. A tariff is agreed to meet the assessed needs of the resident and paid by the Trusts. In considering the harm that may arise from potential injury and from the care of vulnerable people, care is taken by the Board to ensure the protection of residents. The Regulation and Quality Improvement Authority (RQIA) (Northern Ireland's independent health and social care regulator and registration body) also regularly inspect Barnlee and Lee Cottage. The directors have sought to minimise potential harm through appropriate risk assessments, and, where necessary, the use of safety equipment and instruction. In considering the private benefits arising from the Company's work, it is acknowledged that incidental private benefits are received by staff as a result of payments made to secure employment. This is considered necessary for the running of the organisation. The private benefits received by directors as a consequence of any necessary and transferrable governance or management training is considered incidental and necessary in order to ensure that benefit is provided to the beneficiaries.

In setting our objectives and planning our activities for the year the directors have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purpose and provide a benefit to the beneficiaries.

**F.A.C.T. (Friendship and Caring Trust) Limited**

**Company Limited by Guarantee**

**Trustees Annual Report (Incorporating the Directors Report)**

**Year ended 31 October 2023**

**Directors' responsibilities statement**

The Directors, who are also directors for the purposes of company law, are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity Directors to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**F.A.C.T. (Friendship and Caring Trust) Limited**

**Company Limited by Guarantee**

**Trustees Annual Report (Incorporating the Directors Report)**

**Year ended 31 October 2023**

**Auditor**

Each of the persons who is a director at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a Director to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The Directors' annual report was approved on 31<sup>st</sup> July 2024 and signed on behalf of the board of Directors by:



Mr J Hoogerboord  
Director



Mrs U Lindsay  
Director

**F.A.C.T(FRIENDSHIP AND CARING TRUST) LIMITED**

Northern Ireland - Charity number 100595

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# Annual return

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**F.A.C.T. (Friendship and Caring Trust) Limited  
Company Limited by Guarantee**

**Independent auditor's report to the members of F.A.C.T. (Friendship and Caring Trust) Limited  
Year ended 31 October 2023**

**Opinion**

We have audited the financial statements of F.A.C.T. (Friendship and Caring Trust) Limited for the year ended 31 October 2022 which comprise statement of financial activities (including income and expenditure account), statement of financial position and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the company's affairs as at 31 October 2023;
- Have been properly prepared in accordance with the United Kingdom General Accepted Accounting Practice;
- Have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

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

**F.A.C.T. (Friendship and Caring Trust) Limited  
Company Limited by Guarantee**

**Independent auditor's report to the members of F.A.C.T. (Friendship and Caring Trust) Limited  
Year ended 31 October 2023**

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

We have nothing to report in this regard.

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

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

- The information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The directors' report has been prepared in accordance with applicable legal requirements.

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

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

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

- Adequate accounting records have not been kept by the company, or returns adequate for our audit have not been received by us; or
- The company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of directors' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.

**Responsibilities of directors**

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

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

**F.A.C.T(FRIENDSHIP AND CARING TRUST) LIMITED**

Northern Ireland - Charity number 100595

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# Accounts

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**F.A.C.T. (Friendship and Caring Trust) Limited**  
**Company Limited by Guarantee**

**Statement of Financial Activities (including income and expenditure account)**  
**Year ended 31 October 2022**

		2022		2021	
		Unrestricted	Restricted	Total	Total
	Note	funds	funds	funds	funds
		£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	4,330	-	4,330	2,600
Charitable activities	6	1,173,100	52,969	1,226,069	1,123,753
Investment income	7	791	-	791	1,499
Other		-	-	-	-
<b>Total income</b>		<b>1,178,221</b>	<b>52,969</b>	<b>1,231,190</b>	<b>1,127,852</b>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	-	-	-	-
Expenditure on charitable activities	9,10	1,055,901	52,969	1,108,870	1,073,749
<b>Total expenditure</b>		<b>1,055,901</b>	<b>52,969</b>	<b>1,108,870</b>	<b>1,073,749</b>
<b>Net income/(deficit)</b>		<b>122,320</b>	<b>-</b>	<b>122,320</b>	<b>54,103</b>
<b>Other recognised gains and losses</b>					
Other gains/(losses)		-	-	-	-
<b>Net movement in funds</b>		<b>122,320</b>	<b>-</b>	<b>122,320</b>	<b>54,103</b>
<b>Reconciliation of funds</b>					
Release of deferred income provision		-	-	-	-
<b>Total funds brought forward</b>		<b>1,004,478</b>	<b>-</b>	<b>1,004,478</b>	<b>950,375</b>
<b>Total funds carried forward</b>		<b>1,126,798</b>	<b>-</b>	<b>1,126,798</b>	<b>1,004,478</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**F.A.C.T. (Friendship and Caring Trust) Limited  
Company Limited by Guarantee**

**Statement of Financial Position  
Year ended 31 October 2022**

		2022	2021
		Unrestricted/Total	Unrestricted/Total
		£	£
<b>Fixed assets</b>			
Tangible fixed assets	13	392,293	391,702
<b>Current assets</b>			
Debtors	14	16,891	40,070
Cash at bank and in hand		804,977	673,151
		821,868	713,221
Creditors: amounts falling due within one year	15	87,363	100,445
<b>Net current assets</b>		734,505	612,776
<b>Total assets less current liabilities</b>		1,126,798	1,004,478
Creditors: amounts falling due after more than one year		-	-
<b>Net assets</b>		1,126,798	1,004,478
<b>Funds of the charity</b>			
<b>Restricted funds</b>		-	-
<b>Unrestricted funds:</b>			
Designated funds		285,000	285,000
Other unrestricted income funds		841,798	719,478
<b>Total unrestricted funds</b>	16	1,126,798	1,004,478
<b>Total charity funds</b>	17	1,126,798	1,004,478

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

**F.A.C.T. (Friendship and Caring Trust) Limited  
Company Limited by Guarantee**

**Statement of Financial Position (continued)  
Year ended 31 October 2022**

These financial statements were approved by the board of trustees and authorised for issue on 22 June 2023, and are signed on behalf of the board by:

  
Mr J Hoogerboord  
Trustee

  
Mrs U Lindsay  
Trustee

**F.A.C.T. (Friendship and Caring Trust) Limited**  
**Company Limited by Guarantee**

**Notes to the Financial Statements**  
**Year ended 31 October 2022**

**1. General Information**

The charity is a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 37 Lisnaskea Road, Barnhill, Lisnaskea, Co. Fermanagh.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and with the Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain fixed assets.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going Concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**F.A.C.T. (Friendship and Caring Trust) Limited**  
**Company Limited by Guarantee**

**Notes to the Financial Statements (continued)**  
**Year ended 31 October 2022**

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

F.A.C.T. (Friendship and Caring Trust) Limited  
Company Limited by Guarantee

Notes to the Financial Statements (continued)  
Year ended 31 October 2022

**Tangible assets**

Fixed assets (excluding investments) are stated at cost less accumulated depreciation.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Property	- 2% straight line
Leasehold improvements	- 2% straight line
Fixtures and fittings	- 15% straight line
Motor Vehicles	- 20% reducing balance

**4. Limited by guarantee**

F.A.C.T (Friendship and Caring Trust) Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**5. Donations and legacies**

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
Donations	4,330	-	4,330

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £
Donations	2,600	-	2,600

**F.A.C.T. (Friendship and Caring Trust) Limited  
Company Limited by Guarantee**

**Notes to the Financial Statements (continued)  
Year ended 31 October 2022**

**6. Charitable activity**

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
NIHE - Supporting People	48,320	-	48,320
Western Health & Social Care Trust	774,130	-	774,130
S.H.S.S.B.	172,266	-	172,266
N.E.H.B.	78,308	-	78,308
Resident State Benefits	93,000	-	93,000
Other	7,076	52,969	60,045
	<u>1,173,100</u>	<u>52,969</u>	<u>1,226,069</u>

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £
NIHE - Supporting People	48,320	-	48,320
Western Health & Social Care Trust	648,935	-	648,935
S.H.S.S.B.	164,749	-	164,749
N.E.H.B.	73,199	-	73,199
Resident State Benefits	92,465	-	92,465
Other	16,484	79,601	96,085
	<u>1,044,152</u>	<u>79,601</u>	<u>1,123,753</u>

**F.A.C.T. (Friendship and Caring Trust) Limited  
Company Limited by Guarantee**

**Notes to the Financial Statements (continued)  
Year ended 31 October 2022**

**7. Investment income**

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
Bank Interest receivable	791	-	791

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £
Bank Interest receivable	1,499	-	1,499

**8. Cost of raising donations and legacies**

There were no costs involved in raising donations.

**F.A.C.T. (Friendship and Caring Trust) Limited**  
**Company Limited by Guarantee**

**Notes to the Financial Statements (continued)**  
**Year ended 31 October 2022**

**9. Expenditure on charitable activities**

	2022	2022	2022
	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	£	£	£
Staff costs	786,579	42,181	828,760
Catering	40,013	-	40,013
Personal Expenses Residents	13,218	-	13,218
Light and Heat	57,471	7,769	65,240
Cleaning	22,059	2,486	24,545
Repairs and Maintenance	17,447	-	17,447
Waste Disposal	7,517	-	7,517
Motor and Travel	6,600	-	6,600
Rent - Choice Housing	39,503	-	39,503
Depreciation	10,673	-	10,673
Other Expenses	54,821	533	55,354
	<b>1,055,901</b>	<b>52,969</b>	<b>1,108,870</b>

	2021	2021	2021
	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	£	£	£
Staff costs	735,484	52,466	787,950
Catering	33,221	200	33,421
Personal Expenses Residents	13,375	-	13,375
Light and Heat	42,103	-	42,103
Cleaning	26,514	15,618	42,132
Repairs and Maintenance	13,942	-	13,942
Waste Disposal	6,504	-	6,504
Motor and Travel	6,604	-	6,604
Rent - Choice Housing	38,727	-	38,727
Depreciation	26,861	-	26,861
Other Expenses	50,813	11,317	62,130
	<b>994,148</b>	<b>79,601</b>	<b>1,073,749</b>

**F.A.C.T. (Friendship and Caring Trust) Limited  
Company Limited by Guarantee**

**Notes to the Financial Statements (continued)  
Year ended 31 October 2022**

**10. Net Income**

Net income is stated after charging/ (crediting):

	2022	2021
	£	£
Depreciation of tangible assets	10,673	26,861
Fees payable for the audit of the financial statements	2,750	2,600

**11. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	675,818	631,289
Social security costs	136,782	139,877
Pension Contributions	16,160	16,784
	<b>828,760</b>	<b>787,950</b>

The average head count of employees during the year was 27 (2021: 35). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Head of Home	1	1
Office Administration	3	3
Care Management	4	4
Caring Staff & Drivers	15	22
Auxiliary Staff	4	5
	<b>27</b>	<b>35</b>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

The charity continues to undertake its obligations under the auto-enrolment scheme with the Pension Regulator, contributing 3% of each qualifying employee's salary.

**12. Trustee remuneration and expenses**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No Trustee expenses have been incurred by the Charity.

**F.A.C.T. (Friendship and Caring Trust) Limited**  
**Company Limited by Guarantee**

**Notes to the Financial Statements (continued)**  
**Year ended 31 October 2022**

**13. Tangible fixed assets**

	Propert at Land	Sheebeg £	Office Extn & Improvements £	Fixtures & Equipment £	Vehicles £	Total £
<b>Cost including adjustment for impariment:</b>						
At 31 October 2021	42,000	421,550	50,000	285,438	53,965	852,953
Additions	-	-	9,756	1,508	-	11,264
Disposal	-	-	-	-	-	-
Impairment	-	81,550	-	-	-	81,550
<b>At 31 October 2022</b>	<b>42,000</b>	<b>340,000</b>	<b>59,756</b>	<b>286,946</b>	<b>53,965</b>	<b>782,667</b>
<b>Accumulated Depreciation</b>						
At 31 October 2021	-	40,800	12,000	281,214	45,687	379,701
Charge for year	-	6,800	1,195	1,022	1,656	10,673
Disposals	-	-	-	-	-	-
<b>At 31 October 2022</b>	<b>-</b>	<b>47,600</b>	<b>13,195</b>	<b>282,236</b>	<b>47,343</b>	<b>390,374</b>
<b>Net Book Value</b>						
<b>At 31 October 2022</b>	<b>42,000</b>	<b>292,400</b>	<b>46,561</b>	<b>4,710</b>	<b>6,622</b>	<b>392,293</b>
At 31 October 2021	42,000	299,200	38,000	4,224	8,278	391,702

**14. Debtors**

	2022 £	2021 £
Trade Debtors	5,849	17,933
Other Debtors	4,750	16,159
Prepayments	6,292	5,978
	<b>16,891</b>	<b>40,070</b>

**F.A.C.T. (Friendship and Caring Trust) Limited**  
**Company Limited by Guarantee**

**Notes to the Financial Statements (continued)**  
**Year ended 31 October 2022**

**15. Creditors**

	2022	2021
	£	£
Trade Creditors	18,778	20,797
Accruals and deferred income	18,585	29,648
Other creditors	50,000	50,000
	<b>87,363</b>	<b>100,445</b>

**16. Analysis of charitable funds**

**Unrestricted funds**

	At 1 Nov 21	Income	Expenditure	Transfers	Gains and Losses	At 31 Oct 22
General Funds	719,478	1,178,221	1,055,901	-	-	841,798
Designated reserve	285,000	-	-	-	-	285,000
	<b>1,004,478</b>	<b>1,178,221</b>	<b>1,055,901</b>	-	-	<b>1,126,798</b>

**Restricted funds**

	At 1 Nov 21	Income	Expenditure	Transfers	Gains and Losses	At 31 Oct 22
Restricted Funds	0	52,969	52,969	-	-	-
	<b>0</b>	<b>52,969</b>	<b>52,969</b>	-	-	-

Designated reserve is held as a contingent fund to cover 3 months of general overheads and running costs. This is a prudent estimate to manage extraordinary circumstances including the unplanned cancellation of charitable income.

**17. Analysis of net assets between funds**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	392,293	-	392,293
Current assets	821,868	-	821,868
Creditors less than 1 year	(87,363)	-	(87,363)
Creditors greater than 1 year	-	-	-
<b>Net assets</b>	<b>1,126,798</b>	-	<b>1,126,798</b>

**F.A.C.T. (Friendship and Caring Trust) Limited  
Company Limited by Guarantee**

**Notes to the Financial Statements (continued)  
Year ended 31 October 2022**

**18. Related Party Transaction**

Some members of the trustees close families use the facilities at Barnlee Residential Home. They do not receive more favourable rates than any other users. Because of the sensitive nature of the activities of the charity, the directors have departed from recommended practice and do not disclose the value of transactions with these related parties in the financial statements.

F.A.C.T. Ltd is a joint managed partnership with Choice. Choice is an organisation with which it co-operates in the pursuit of its charitable objective. It provides F.A.C.T. Ltd with help and guidance, and built and maintains the Residential Home from which the charity operates. F.A.C.T. Ltd in turn rent this property from Choice. Total value of transactions in the year was £39,503 (2021: £38,727).

In prior years, some former directors of F.A.C.T. Ltd set up a charitable organisation which operates a Charity Shop in Derrylin, Co. Fermanagh. This was created to help raise funds for the Home. This charitable organisation is called Barnlee Crafts and Activities. As the work of the charity shop is so closely related to the interests of F.A.C.T. Ltd, the decision was taken for the members of the board of trustees of F.A.C.T. Ltd to join the remaining director in Barnlee Crafts and Activities to assist her in her duties. On 16 March 2020 due to the Corona Virus restrictions, the charity shop closed temporarily, but since re-opened in June 2021. At the year end date £0 (2021: £0) was due to F.A.C.T. Ltd from Barnlee Crafts and Activities and there were no transactions in the year (2021: £0).

**F.A.C.T(FRIENDSHIP AND CARING TRUST) LIMITED**

Northern Ireland - Charity number 100595

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# Annual report

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COMPANY REGISTRATION NUMBER: NI031485  
CHARITY REGISTRATION NUMBER: 100595

**F.A.C.T (Friendship and Caring Trust) Limited**  
**Company Limited by Guarantee**

**Report and Financial Statements**  
**Year ending 31 October 2022**

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**F.A.C.T. (Friendship and Caring Trust) Limited**

**Company Limited by Guarantee**

**Trustees Annual Report (Incorporating the Directors Report)**

**Year ended 31 October 2022**

The Directors are pleased to present their annual report and the financial statements of the charity for the year ended 31st October 2022.

**Reference and administrative details**

**Charity Number**

NIC100595

The charity is constituted as a company limited by guarantee as per the Memorandum of Association

**Registered Number**

NI031485

**Registered Office**

Barnlee Residential Home

37 Lisnaskea Road

Barnhill

Lisnaskea

Co. Fermanagh

**Auditors**

MacNeary, Rasdale & Co. Ltd

Wellington House

30 Darling Street

Enniskillen

Co. Fermanagh

**Bankers**

Bank of Ireland

141 Main Street

Lisnaskea

Co. Fermanagh

**Solicitors**

W Neil Ferguson

102 Main Street

Lisnaskea

Co. Fermanagh

**F.A.C.T. (Friendship and Caring Trust) Limited**

**Company Limited by Guarantee**

**Trustees Annual Report (Incorporating the Directors Report)**

**Year ended 31 October 2022**

**Directors & Senior Staff members**

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

The directors serving during the year and since the year end were as follows:

***Directors***

Mrs Una Lindsay (Chairperson)  
Mrs Ruth Hill (Vice-Chairperson)  
Mrs Carmel Maguire (Secretary)  
Mrs Linda Hall (Assistant Secretary)  
Mr Jurgen Hoogerboord (Treasurer)  
Miss Siobhan Maguire (Assistant Treasurer)  
Mrs Margaret Carey  
Ms Mary Burke  
Ms Betty Storey

***Special Advisors to the Board***

Mr Tommy Gunn

***Senior Staff Members***

Mrs Geraldine O'Neill (Head of Home)  
Mrs Nuala Wardman (Finance Officer)

***Other Associated Bodies***

Choice Housing Association, Business partner, 37-41 May Street, Belfast  
RQAI, Monitoring & Inspection, 5 Lanyon Place, Belfast, BT1 3BT

## **F.A.C.T. (Friendship and Caring Trust) Limited**

### **Company Limited by Guarantee**

### **Trustees Annual Report (Incorporating the Directors Report)**

#### **Year ended 31 October 2022**

All members have guaranteed to contribute up to a maximum of £10 to the assets of the Association in the event of it being wound-up.

### **Structure, Governance and Management**

#### **Governing Document**

Friendship and Caring Trust (F.A.C.T.) Ltd is a company with charitable status, registration number NIC 100595 and is limited by guarantee not having a share capital. The charity is established for charitable objects and purposes only and is governed by its Memorandum and Article of Association dated 24<sup>th</sup> October 1996. It was registered as a charity with the Charities Commission in Northern Ireland on 4<sup>th</sup> September 2014.

#### **Appointment of directors**

F.A.C.T. Ltd is made up of a minimum of six people legally appointed as directors. Membership is open to individuals who apply to the Charity and are approved by the Directors. There are currently eight directors in office and this is adequate for the fulfilment of duties.

#### **Director's induction and training**

Guidelines are available for the induction of each new director. Roles are outlined and directors review these as required.

Each director declares that he/she is willing to act as a charity director and is fully aware of the organisation's purposes as set out in the governing document: and

He/she is not disqualified from acting as a charity director of any charity for any of the reasons or on any of the grounds listed in section 86 (1) of the Charities Act (Northern Ireland) 2008

The Directors jointly declare that:

- The Funds of the organisation are immediately held in an account in the name of the charity
- The information contained on the application form and the Director declaration form is true, complete and correct
- We understand that to knowingly or recklessly make a false statement is a criminal offence under section 25(1) of the Charities Act (Northern Ireland) 2008

#### **Organisation**

The directors regulate the admission and classification of members of the charity. They meet every 6 weeks throughout the year and at any other time that the chairperson deems it necessary. The directors direct and lead the organisation through their strategic planning initiatives. Detailed Financial and Care reports are shared on a monthly basis at board meeting. The Directors carry out unannounced inspections on the home on a regular basis.

A Registered Home Manager is in place at the Barnlee site.

The directors are responsible for the employment of all staff in Barnlee and Lee Cottage. The staff of Barnlee and Lee Cottage is accountable to the directors. The directors are accountable to the Charities Commission (N.I.).

## **F.A.C.T. (Friendship and Caring Trust) Limited**

### **Company Limited by Guarantee**

### **Trustees Annual Report (Incorporating the Directors Report)**

**Year ended 31 October 2022**

#### **Related Parties**

Directors are accountable to The Registration Quality and Improvement Authority (RQIA), Choice Housing Association and the various Health Trusts which place residents (long and short term) in Barnlee and Lee Cottage .

F.A.C.T. Ltd is a joint managed partnership with Choice Housing Association Limited. Choice Housing Association Limited is an organisation with which it co-operates in the pursuit of its charitable objective. It also provides F.A.C.T. Ltd with help and guidance. The Association constructed the residential home and is responsible for it. F.A.C.T. Ltd rent the property from Choice Housing Association Limited.

F.A.C.T meet on a quarterly basis with Choice Housing Association representatives and discuss any maintenance and tenancy issues. F.A.C.T meet on an annual basis with the Supported Housing Manager to discuss future developments and planning and to assess any areas of Risk to either party.

Two F.A.C.T. directors are also family members of two of Barnlee's residents. There is a conflict-of-interest policy in place to allow FACT Board to deal with family sensitive issues at Board meetings.

F.A.C.T. Ltd has links to another charitable organisation, Barnlee Crafts and Activities, which was established in 2013 by some past and some present directors of F.A.C.T. Ltd. Part of this organisations charitable activities is to provide long term fundraising for F.A.C.T. Ltd by operating a charity shop. Barnlee and Lee Cottage residents continue to benefit from the people carrier, projector and screen and therapy chair, a hand rail to assist residents journey to the memorial garden, new garden furniture to create outside living space and two new armchairs to create a foyer area in the home in addition to this the donation towards the upgrade of the multisensory room has enabled a complete refurbishment to include a sensory music system and heated water bed. Residents meet with the Volunteers from Barnlee Crafts and Activities on a social occasion and share a meal and entertainment, this is a great way for the residents to thank the volunteers and for the volunteers to see who they are helping. The charity shop hopes to contribute to the planned sensory garden at Barnlee.

#### **Risk Management**

The charity is exposed to numerous risks which include financial and non-financial risks. The major financial risk is maintaining the continued levels of income which may be reduced if social services curtail or terminate funding contracts for residents. Increasing staff costs due to National Minimum Wage increases and Pension enrolment challenges alongside the difficulty in recruiting staff due to a national shortage of care personnel.

A key element in the management of financial risk is the setting of a reserves policy and its regular review by Directors. Non-financial risks include fire, health and safety of residents, staff and visitors, and food hygiene. The directors maintain best practice procedures in all these areas to mitigate any risk factors. A risk register is in situ and is addressed at each directors meeting and updated. Risk items noted in the current year were bed voids and increasing staffing cost, the need to use agency staff at a higher cost to the business and the difficulty in recruiting full time or bank staff. Reserves at the balance sheet date of 31 October 2022 represent in excess of 9 months operating costs.

#### **Objectives and activities**

##### **Objects and aims**

The charity is established for charitable objects and purposes only. In particular the charity is established:

- for the provision of residential accommodation for people with learning disabilities over the age of eighteen years and who suffer from both high and low dependency.

## F.A.C.T. (Friendship and Caring Trust) Limited

### Company Limited by Guarantee

### Trustees Annual Report (Incorporating the Directors Report)

#### Year ended 31 October 2022

- for the relief of people with learning disabilities and their carers by providing short stay care, outreach, and other relevant services, and the doing of all such other things as are incidental or conducive to the attainment of the above objects.

The vision that shapes our annual activities is to continue to provide Care and Support to people with learning disabilities in a "Home from Home" environment. To deliver this vision relationship with the resident, Medical professionals, family members and staff are vital. Annual reviews take place to ensure the resident's needs are being met.

The charity has a general aim of providing a comfortable and homely atmosphere which promotes security for the individual within a supportive and therapeutic environment.

F.A.C.T. (Friendship and Caring Trust) Limited directly provides the benefit of residential care, day care and outreach services for adults with a learning disability. This is demonstrated through the provision of Barnlee Residential Care Home, Lee Cottage Residential Facility and our satellite unit, Sheebeg House. In each of these facilities with the exception of Sheebeg House, 24 hour care is provided in conjunction with the aid of RQIA, social services and medical professionals.

#### Objectives for the year

The main objectives for the year continue to be the provision of valuable care and support services to residents, and their families.

#### Strategies

A strategy of sympathetic expansion of the charity's facilities and the provision of additional resources is embraced by the directors. Adequate funds have been put aside over the past number of years to allow this strategy to be realised. We will continue to maintain a robust financial and strategic approach to sustaining our services with the potential to build capacity in the future.

#### Review of significant activities

The major areas of activity are residential care, sitting services, outreach, family support groups, therapy room, supportive employment, and day-care. Outreach is not currently a viable service but F.A.C.T continue to monitor the demand and the viability. A planned upgrade of the garden facilities is in progress for the incoming financial year and a sensory garden project team have come together to plan and provide a wonderful enhancement to the lives of our residents. It has proved more difficult to progress this project due to rising costs of both labour and Materials. The plan has gone out to additional designers to redesign and provide costings.

#### Our volunteers

The Charity is very involved in the Community and relies on Volunteer help. The Board in full consists of all voluntary members 9 in total assisted by 1 Advisory group member. Local community groups assist F.A.C.T in the continued integration of our residents into the community and provide transport and Friendship to allow residents to attend events.

A related party charity Barnlee Crafts and Activities have 25 volunteers who run a charity shop in Derrylin and the funds raised are used to support our organisation to advance education and to support and promote the benefit of people with learning disability and, associated problems aged 18 years and over and their carers in the Lisnaskea area and the environs of County Fermanagh. We will continue to support our volunteers to ensure they remain motivated to manage change and deliver core aims.

We are very thankful to FACT volunteers and the Related Charity Volunteers.

## **F.A.C.T. (Friendship and Caring Trust) Limited**

### **Company Limited by Guarantee**

### **Trustees Annual Report (Incorporating the Directors Report)**

### **Year ended 31 October 2022**

#### **Achievements and Performance**

##### **Review of activities**

The charity was unable to hold its annual barbeque in the homes garden this year due to the Covid 19 restrictions.

Residents were also unable to go on a holiday this year and asked to go on day trips to places of interest when it was safe to do so. Due to the changing needs of some residents and the Covid 19 pandemic more activities took place within the home. An extensive range of activity materials were purchased to create fun and exercise during the periods where residents were unable to leave the facility. Activities outside the home were gradually re-introduced. The two new multimedia screens continue to be very useful within the home whilst they had been used throughout the pandemic to enable Lee Cottage and Barnlee to meet virtually and to assist with virtual home visits they now enjoy downloading games of bingo and also movies. The residents continue to enjoy the home cinema screen and music dvds and outings on the bus to feed the ducks, go bowling and eat out to name a few of the favourites activities. In house music and therapies have returned and the ice cream man's visits are an enjoyable event.

A memorial service is usually held annually to allow residents, volunteers, family members and staff to fondly remember those who are no longer with us. Clergy members from all denominations attend and the ceremony is followed by refreshments again with the Covid 19 restrictions we had to postpone this but plan to revisit this as soon as safe to do so.

Therapists attend the home and offer a selection of holistic therapies to suit the residents needs, one resident travels to a salt clinic on a weekly basis.

A small number of residents avail of local leisure facilities when available for swimming, exercise programmes and spa facilities. Some residents take part in activities organised by other community groups and enjoy these immensely.

Residents continue to enjoy a varied menu and supplies are sourced as locally as possible. Some residents who choose to perform duties and have varied roles within the home. A garden project is under way to grow some produce and the residents and staff are keen to see the crops flourish. Themed evenings are enjoyed by all from High teas to takeaways of choice are very popular.

In December 2009, a bungalow at Sheebeg, Lisnaskea was purchased. This property was developed and expanded in order to provide respite services as an extension to the services provided at Barnlee. However, due to lack of available funding and low usage, the facility was closed to respite in April 2014. The Directors are keen to use this facility for the benefit of the Barnlee community and are at present looking into the various ways that this can be done. In the meantime it serves as a Staff Training Facility, Meeting Rooms, and venue for resident's activities.

All residents have received the Covid vaccination and swab testing has been stepped down and only takes place in line with the PHA guidelines if we have an outbreak. PPE continues to be available and is used in line with PHA guidelines.

##### **Funding**

Investments and Bank interest continues to be low due to market trend. The F.A.C.T Board continue to review banking facilities and engage with a financial advisor to review safe and secure investment options. An additional bank account which earns interest is in use and surplus monies from the current account is transferred over after Board approval. F.A.C.T continue to investigate alternative/additional banking facilities to minimise risk. The local BOI branch in Lisnaskea closed and we make the journey to the Enniskillen branch to fulfil our banking needs.

## **F.A.C.T. (Friendship and Caring Trust) Limited**

### **Company Limited by Guarantee**

### **Trustees Annual Report (Incorporating the Directors Report)**

### **Year ended 31 October 2022**

#### **Financial Review**

The surplus for the year amounted to £122,320 (2021 surplus £54,103). This surplus resulted in spite of the challenging economic times. The main driver for this surplus was the securing of residents to fill our voids. Filling voids resulted in no significant need for increased staff and increased tariffs from the Trusts further bolstered this surplus. We are pleased with this financial outturn and made the decision to pass this on to our staff with enhanced bonus' at Christmas 2022 and increased wage rates. Costs are still on the increase, notably food and provisions as well as staffing therefore the need to keep a careful watch on income and expenditure is paramount. Management continue to make a concerted effort to increase occupancy and the directors and management commitment to reduce overheads has given us a strong financial foundation. On a further positive note the Balance Sheet continues to be strong with net assets of £1,126,798 (2021 : £1,004,478).

Wages and salary costs of the company have remained high during the year. This is due to continuous auto enrolment in pensions, which initiated 1 November 2015, and secondly due to the increasing "living wage" and a Board salary review to enhance recruitment and to recognise the contribution from staff in a challenging year. Covid absences were managed well and staff returned to work as soon as they were medically fit and in line with PHA regulations.

Additionally, there is a significant risk that funding from NI Housing Executive Supporting People will cease at short notice. In the current year this source remained as 2022 figures and provided the company with income of £48,320. It reverted back to figures received in 2015 during the financial year. Research around this funding has recently been participated in by the home, no feedback has been received in relation to this.

This year continues to have been a challenge for residents and staff adapting, adhering and coming to terms with the necessary restrictions and changing protocols the pandemic left us with. An equal challenge is presented to rebuild a safe and changed environment and to establish our residents back in the community with meaningful and safe activities. We will actively seek additional funding where possible to minimise this risk.

#### **Funding Sources**

F.A.C.T funding relies on the available beds being occupied. The WHSCT, SHSCT and HSE continue to be associated and form the commissioning Trust bodies. In addition, the NIHE and family contributions add to the funds available. Funders have shown themselves to be supportive, flexible and adaptive to the current situation. F.A.C.T would like to take this opportunity to thank all funders.

F.A.C.T do not have any borrowing and are mortgage free.

Funds are used in the day to day running of the home to pay for rent, utilities, staffing, food and ensuring the home is safe and comfortable. Monthly expenditure is reviewed and areas of concern are raised at the board meetings and action plans devised. Larger value purchases are planned and researched and where possible 3 quotations are sought.

Staff are encouraged to use a common-sense approach to budgeting and good cost control and rota management.

Residents focus groups are in place and needs may arise from these discussions. Approvals are followed and purchases are put in place. These items could range from a new food item on the menu to a new suite of furniture for the communal area and for the incoming year, a new sensory garden. The new Jacuzzi bath planned for the year was postponed due to stock availability, but we are delighted to state that it is guaranteed delivery post year end.

Residents where possible are consulted in expenditure that may change the look/feel of the home and will help select furnishing for their own rooms and communal areas.

## **F.A.C.T. (Friendship and Caring Trust) Limited**

### **Company Limited by Guarantee**

### **Trustees Annual Report (Incorporating the Directors Report)**

#### **Year ended 31 October 2022**

When excess funds are noted the F.A.C.T Board will look to establish if there are any beneficial accounts to transfer the money into to generate income. Full board approval is required to implement the transaction.

Decisions regarding services can often be made outside of the control of the business or the funders and F.A.C.T endeavour to follow current affairs to establish what may have an impact on the incoming/outgoing funds.

We wish to acknowledge the Care home support teams the PHA and the learning disability team at the WHSCT for their continued ongoing support throughout the pandemic.

#### **Plans for future periods**

A major financial concern for the Charity will be the ongoing financial sustainability given the level of support from our Commissioning bodies, reductions in funding over the past years and the rising costs to fund our staffing, payroll and pension Provision. Priorities for the future are the recruitment and retention of staff and the filling of the remaining voids. A positive interest is notable in the voids.

F.A.C.T(Friendship And Caring Trust) Limited are committed to securing longevity for the objects of the charity are: (a) the provision of residential and supported housing accommodation, care and support services for people with learning disabilities over the age of eighteen years and who suffer from both high and low dependency; and (b) for the relief of people with learning disabilities and their carers by providing outreach domiciliary services and other relevant services, and the doing of all such other things as are incidental or conducive to the attainment of these objects and to continue to provide Care and Support to people with learning disabilities in a "Home from Home" environment.

To achieve these commitments, F.A.C.T (Friendship and Caring Trust) Limited continue to review current services and to explore Supported Living Options.

#### **Public Benefit Statement**

**The public benefit that flows from purpose are:**

- 1) In considering the benefits flowing from F.A.C.T's purpose relating to The provision of residential and supported housing accommodation, care and support services for people with learning disabilities aged 18 and over.
- 2) In considering the benefits flowing from F.A.C.T's purpose relating to the relief of people with learning disabilities and their carers by providing outreach domiciliary services and other relevant services, residents and attenders of F.A.C.T.'s services

The beneficiaries

- 1) The beneficiaries in point 1 are our residents who are adults with learning disabilities aged 18 and over.
- 2) The beneficiaries in point 2 are our residents who are adults with learning disabilities aged 18 and over, their families and adults with learning disabilities aged 18 and over and their families who live in our community catchment area.

The benefits that flow from purpose point 1 our residents who are adults with learning disabilities aged 18 and over are our residents availing of the service benefit from a personalised, professional, caring approach in a safe environment in order to establish a programme to maximize the overall quality of life and choice for each resident. This has significant benefits for the quality of life for each resident and enables residents to realise their full potential. F.A.C.T. also provides a sensory room to improve coping strategies and challenging behaviour and access to health care services. This enables significant health benefits for adults, many of whom are affected by significant dependency issues and improvements in the physical, mental, emotional and social capabilities of residents.

In considering the benefits flowing from F.A.C.T's purpose relating to point 2 the relief of people with learning disabilities and their carers by providing outreach domiciliary services and other relevant services, residents and attenders of F.A.C.T.'s services are provided with a mini-bus for social outings, shopping and appointments.

## **F.A.C.T. (Friendship and Caring Trust) Limited**

### **Company Limited by Guarantee**

### **Trustees Annual Report (Incorporating the Directors Report)**

#### **Year ended 31 October 2022**

This enables the beneficiaries to enjoy a high quality of life and to enjoy opportunities which they may not be otherwise be able to access. This vastly improves their quality of life and provides significant relief to the families of residents and attenders. F.A.C.T. also provides a sensory room to improve coping strategies and challenging behaviour and access to health care services.

This enables significant health benefits for adults, many of whom are affected by significant dependency issues and improvements in the physical, mental, emotional and social capabilities of residents.

No harm arose from the purposes listed in point 1 and point 2. Benefits are assessed at the following levels: A monthly Registered Managers report is presented to the Board of Management by Geraldine O' Neill, the F.A.C.T. (Friendship and Caring Trust) Limited Registered Manager. This report highlights the opportunities that were made available to residents, and her assessment of the impact of the activities on the health and wellbeing of the residents. There is a follow up discussion and questions from the board members, to allow a proper appraisal of her report. The AGM, which is open to the public, and encouragement given for all to attend, Geraldine O' Neill, the F.A.C.T. (Friendship and Caring Trust) Limited Registered Manager presents an annual summary Registered Managers report to the meeting. Her presentation in written form is an integral part of the annual report. Her presentation is discussed, with supporting representations by both residents and their families. Annual reviews are held for the beneficiaries listed in point 1, our residents who are adults with learning disabilities aged 18 and over, this review will discuss the purpose of the benefit. The providers F.A.C.T LTD (Friendship & Caring Trust) Limited carry out a monthly unannounced monitoring inspection. A quality assurance questionnaire is undertaken annually to residents and their representatives, an analysis of this is produced and available for viewing. This allows a proper evaluation and assessment of the benefits being provided.

Financial assessments are carried out by Commissioning Trusts for each individual. A tariff is agreed to meet the assessed needs of the resident and paid by the Trusts. In considering the harm that may arise from potential injury and from the care of vulnerable people, care is taken by the Board to ensure the protection of residents. The Regulation and Quality Improvement Authority (RQIA) (Northern Ireland's independent health and social care regulator and registration body) also regularly inspect Barnlee and Lee Cottage. The directors have sought to minimise potential harm through appropriate risk assessments, and, where necessary, the use of safety equipment and instruction. In considering the private benefits arising from the Company's work, it is acknowledged that incidental private benefits are received by staff as a result of payments made to secure employment. This is considered necessary for the running of the organisation. The private benefits received by directors as a consequence of any necessary and transferrable governance or management training is considered incidental and necessary in order to ensure that benefit is provided to the beneficiaries.

In setting our objectives and planning our activities for the year the directors have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purpose and provide a benefit to the beneficiaries.

**F.A.C.T. (Friendship and Caring Trust) Limited**

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**Year ended 31 October 2022**

**Chairperson's Report 2022**

Welcome everyone to our 26<sup>th</sup> AGM - our 1<sup>st</sup> public meeting since 2019! The turbulence of the last 3 years is firmly behind us. We are looking forward to a bright future for Barnlee and Lee Cottage.

Focus is always on our residents, and they are fully back out and partaking in the activities that they enjoy. Covid 19 and its disruptive nature did stall, activities at times for the residents during 2022 but always not for long and once residents had the "all clear" their activities resumed. I would encourage anyone who visits the home to wander around the day room and request to see the activities folder which the staff use to capture the residents during their daily life, enjoying activities from bowling and days out walking to egg hunts and ice-cream. There are constantly changing needs for all our residents and staff work tirelessly with residents and families to ensure that alternative outlets are sought.

For this and so much more Geraldine and your staff, I thank you. We have an enthusiastic energetic and very capable team in place. One of the boards main priorities in the year has been to show our staff that we appreciate the care they provide and to reward them for this care. We will continue to do this as we recognise that they are our most valuable resource.

Our Home, Barnlee / Lee cottage, internally is looking fresh after a repaint and the refurbishment of the bathrooms, kitchens, and laundry room. We are still working with Choice, our Housing Partner, to complete other work as there is always a need, just like in any home.

Our charity shop is going from strength to strength. Mary and the team of volunteers continue to work hard and I am constantly told how great the shop looks and how well stocked it is in conversations with friends and relatives. Mary and all the invaluable volunteers a big thank you from the board and of course the residents - we hope to have some expenditure soon towards our garden and that will be greatly appreciated. Mary tells us the shop is open a staggering 10 years this year and she, and the board, are planning a celebration to mark this great achievement.

Our Garden Project is still progressing, if slowly! Residents continue to enjoy the pathway made through the garden, and the garden furniture previously donated by the shop. It had been hoped to commence the bulk of the work in springtime this year to be completed by the summer which would have rendered the garden unusable. Thankfully given this lovely weather we didn't so we are looking to the autumn to start the work once a contractor is secured.

Finally, it is with sincere thanks to all Directors, sub committees, volunteers and to all who have generously given their time and talents voluntarily throughout the year. The home depends upon the generosity and support of all of the community. Thank you to all who donated in any way, big or small, over the last 12 months. I wish to extend mine and the board's condolences and sincere sympathy to Barry's family. I offer condolences to all those associated with FACT and Barnlee who have been bereaved since our last AGM. Our thoughts and prayers are with the families.

We, the board, must always look forward. We want growth and stability in Barnlee / Lee Cottage for our residents and staff and support from the community is a key factor. Therefore, we thank you all for attending tonight and we look forward to 2023.



Una Lindsay

Chairperson

**F.A.C.T. (Friendship and Caring Trust) Limited**

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**Trustees Annual Report (Incorporating the Directors Report)**

**Year ended 31 October 2022**

**Directors' responsibilities statement**

The Directors, who are also directors for the purposes of company law, are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity Directors to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**F.A.C.T. (Friendship and Caring Trust) Limited**

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**Year ended 31 October 2022**

**Auditor**

Each of the persons who is a director at the date of approval of this report confirms that:


- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware;  
and
- they have taken all steps that they ought to have taken as a Director to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The Directors' annual report was approved on 22nd June 2023 and signed on behalf of the board of Directors by:

  
Mr. Hoogenboord  
Director

  
Mrs U Lindsay  
Director

**F.A.C.T(FRIENDSHIP AND CARING TRUST) LIMITED**

Northern Ireland - Charity number 100595

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# Annual return

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**F.A.C.T. (Friendship and Caring Trust) Limited**  
**Company Limited by Guarantee**

**Independent auditor's report to the members of F.A.C.T. (Friendship and Caring Trust) Limited**  
**Year ended 31 October 2022**

**Opinion**

We have audited the financial statements of F.A.C.T. (Friendship and Caring Trust) Limited for the year ended 31 October 2022 which comprise statement of financial activities (including income and expenditure account), statement of financial position and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the company's affairs as at 31 October 2022;
- Have been properly prepared in accordance with the United Kingdom General Accepted Accounting Practice;
- Have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

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

**F.A.C.T. (Friendship and Caring Trust) Limited**  
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**Independent auditor's report to the members of F.A.C.T. (Friendship and Caring Trust) Limited**  
**Year ended 31 October 2022**

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

We have nothing to report in this regard.

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

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

- The information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The directors' report has been prepared in accordance with applicable legal requirements.

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

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

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

- Adequate accounting records have not been kept by the company, or returns adequate for our audit have not been received by us; or
- The company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of directors' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.

**Responsibilities of directors**

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

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

**F.A.C.T. (Friendship and Caring Trust) Limited**  
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**Independent auditor's report to the members of F.A.C.T. (Friendship and Caring Trust) Limited**  
**Year ended 31 October 2022**

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

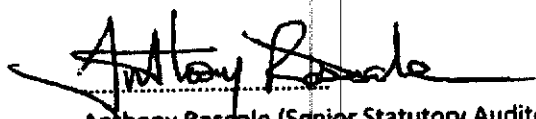
As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entity or business activities to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

**F.A.C.T. (Friendship and Caring Trust) Limited  
Company Limited by Guarantee**

**Independent auditor's report to the members of F.A.C.T. (Friendship and Caring Trust) Limited  
Year ended 31 October 2022**

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



**Anthony Rasdale (Senior Statutory Auditor)**

For and on behalf of  
**MacNeary, Rasdale & Co. Limited**  
Chartered Accountants & Statutory Auditor  
Wellington House  
30 Darling Street  
Enniskillen  
Co. Fermanagh

22 June 2023