

CHARITY NUMBER: 1033520

WHITWORTH CARE TRUST

Report and Financial Statements

Year ended 31 March 2016

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Whitworth Care Trust
Charity Number 1033520

Trustees, Executive Officers, Advisors and Bankers

Trustee	Calico Homes Limited
Registered Office	Centenary Court Croft Street Burnley BB11 2ED
Charity Number	Charity number 1033520
External Auditor	Beever & Struthers Chartered Accountants & Statutory Auditor St George's House 215 – 219 Chester Road Manchester M15 4JE
Solicitors	Forbes Solicitors Rutherford House 4 Wellington Street St. Johns Blackburn BB1 8DD
Bankers	Barclays Bank PLC 9 Churchill Place London E14 5HP National Westminster Bank 6th Floor, 1 Spinningfields Square Manchester M3 3AP

Report of the Trustee

The Board is pleased to present its report and the financial statements for the year ended 31 March 2016.

Principal Activities

Whitworth Care Trust is a registered charity and operates a small care home (8 units), and a day care centre.

Calico Homes Limited was appointed as the corporate trustee of Whitworth Care Trust on the 1 November 2013. Details of the Board of Management of Calico Homes Limited can be found in their financial statements.

Aims

The trust aims through Sunnybank Day Care centre to provide a centre in Whitworth whose sole purpose on a daily basis is to care for local people who are experiencing problems looking after themselves.

Through Sunnyside Rest Home the aim is to provide a home from home for the residents who live there.

The overall aim is to be the heart of the community promoting warmth, comfort and security, so creating a person-centred culture.

In undertaking the above activities the Trustee considers that the activities are undertaken for the public benefit.

Performance for the Year

Whitworth Care Trust has made operating losses since 2011/12 and this trend has continued through to 2015/16. Staffing costs at Sunnyside Rest Home is a fundamental factor in contributing to this. Sunnybank Day Centre continued to provide operating losses £55k (2015: £19k) as a result of a reduction in income for day care services.

During the period, a review of the Day Centre services took place, and a ceasing / reduction in services ensued resulting in a significant staffing restructure which should impact on the financial position of the Day Centre for 2016/17.

Alongside the above to make the service financially sustainable for the long term, an increase in capacity is required at Sunnyside Rest Home. The trust has put a plan together to achieve the increase in capacity, by Summer 2017.

Capital structure and treasury management

Whitworth Care Trust has no outstanding borrowings as at 31 March 2016.

Reserves

After transfer of the deficit for the year of £56,931 (2015: restated £3,438), company reserves at the year-end amounted to £27,742 (2015: £84,674). The company does not have a reserves policy in place.

Statement of Trustees' Responsibilities

The trustee is responsible for preparing the Trustees' 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 trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustee is required to:

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

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

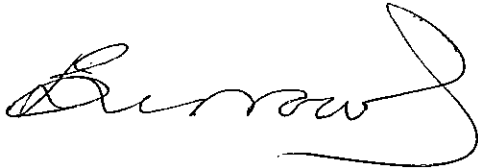
The trustee is responsible for the maintenance and integrity of the corporate and financial information. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Report of the Trustee (continued)

Statement as to disclosure of information to auditors

The trustees who were in office on the date of approval of the financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which auditors are unaware. Each of the trustees have confirmed that they have taken all steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

This report was approved by the trustee on the 5 September 2016 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Lesley Burrows', with a large, sweeping flourish at the end.

Lesley Burrows
On behalf of Calico Homes Limited

Independent auditor's report to the trustees of Whitworth Care Trust

We have audited the financial statements of Whitworth Care Trust for the year ended 31 March 2016 set out on pages 5 to 9. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) "UK GAAP".

This report is made solely to the charity's trustee, as a body, in accordance with regulations made under section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement set out on page 2-3, the trustee is responsible for the preparation of the financial statements which give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Financial Reporting Council's ("FRC's") Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit is provided on the FRC's website at www.frc.org.uk/auditscopeukprivate.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2016 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with UK GAAP; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Beever and Struthers is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Beever and Struthers

Maria Hallows (Statutory Auditor)
For and on behalf of BEEVER AND STRUTHERS
Chartered Accountants and Statutory Auditor
St George's House
215-219 Chester Road
Manchester
M15 4JE

Date 5.9.16

Statement of Financial Activities

For the year ended 31 March 2016

	Note	2016 £	2015 £
Income from Charitable activities	2	302,055	253,526
Expenditure on Charitable activities	3	(358,986)	(376,964)
Net expenditure for the year		<u>(56,931)</u>	<u>(123,438)</u>
Gain on disposal of fixed assets		-	120,000
Net movement in funds		<u>(56,931)</u>	<u>(3,438)</u>
Total Unrestricted Funds brought forward	8	84,673	88,111
Total Unrestricted Funds carried forward	8	<u>27,742</u>	<u>84,673</u>

The Statement of Financial Activities includes all gains and losses in the period.

All of the activities in the financial year are derived from continuing operations.

The notes on pages 7 to 9 form part of the financial statements.

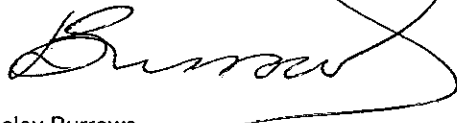
Statement of Financial Position

As at 31 March 2016

	Note	2016 £	2015 £
Current assets			
Debtors	5	15,889	44,647
Cash at bank and in hand		32,256	63,594
		<u>48,145</u>	<u>108,241</u>
Creditors: Amounts falling due within one year	6	(20,403)	(23,567)
Net current assets		<u>27,742</u>	<u>84,674</u>
Unrestricted Funds			
General unrestricted funds		<u>27,742</u>	<u>84,674</u>

The notes on pages 7 to 9 form part of the financial statements.

The financial statements were approved and authorised for issue by Lesley Burrows on behalf of Calico Homes Limited on 5 September 2016 and signed on its behalf by:



Lesley Burrows
For Calico Homes Limited

Notes to the Financial Statements

1. Accounting Policies

Whitworth Care Trust is a registered charity in England and operates a small care home (8 units) and a day care centre. The registered office is Centenary Court, Croft Street, Burnley, BB11 2ED.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") (effective 1 January 2015) ("Charities SORP (FRS 102)"), the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Adoption of FRS102 accounting principles

The Charity is taking on the accounting principles of FRS 102 for the first time. The transition date was 1 April 2014. However, no restatement of items was required in making transition to FRS 102.

The Charity meets the definition of a qualifying entity under FRS 102 and has taken advantage of the disclosure exemptions available to it in respect of presentation of a cash flow statement and financial instruments.

Going concern

The trustees are of the view that the Charity has adequate resources to continue in operational existence for the foreseeable future, supported by its parent entity and long-term business plan (construction of 28 bed care home). For this reason, it continues to adopt the going concern basis in the financial statements.

Income

Rest home income is recognised on an accruals basis.

Voluntary income including donations is recognised on a receivable basis.

Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

2. Incoming resources from charitable activities

For the year ended 31 March 2016

	Total unrestricted funds 2016 £	Total unrestricted funds 2015 £
Sunnybank Day Care Centre	19,061	75,528
Sunnyside Rest Home	181,377	177,998
Donations	101,617	-
	<hr/>	<hr/>
	302,055	253,526
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Notes to the Financial Statements

3. Analysis of charitable expenditure

For the year ended 31 March 2016

	Sunnybank Day Care Centre	Sunnyside Rest Home	Total 2016	Total 2015
	£	£	£	£
Direct costs:				
Staff costs	60,188	229,580	289,768	251,384
Other direct costs	13,635	55,583	69,218	125,580
	<u>73,823</u>	<u>285,163</u>	<u>358,986</u>	<u>376,964</u>

There is no audit fee charged to the charity (2015: £Nil).

4. Employees

	2016	2015
Average no. of employees		
Sunnybank Day Care Centre	5	6
Sunnyside Rest Home	12	24
	<u>17</u>	<u>30</u>
	<u>2016</u>	<u>2015</u>
	£'000	£'000
Employee costs		
Wages and salaries costs	279	281
Social security costs	11	11
	<u>290</u>	<u>292</u>

The trustee received no expenses during the year and no employee earned over £60,000 in either year.

5. Debtors

	2016	2015
	£	£
Prepayments	3,082	16,719
Tenant arrears	12,807	27,928
	<u>15,889</u>	<u>44,647</u>

Notes to the Financial Statements

6. Creditors

	2016	2015
	£	£
Accruals and deferred income	13,571	7,712
Inter-company balance due to group companies	6,449	14,621
Other creditors	383	1,234
	<u>20,403</u>	<u>23,567</u>

Deferred income comprises Rest home amounts received in advance.

7. Analysis of net assets between funds

	General Unrestricted Funds 2016	General Unrestricted Funds 2015
	£	£
Net current assets	<u>27,742</u>	<u>84,673</u>

8. Movements in Funds

	Total 31 March 2015	Incoming Resources	Outgoing Resources	Total 31 March 2016
	£	£	£	£
Unrestricted General Fund	<u>84,673</u>	<u>302,055</u>	<u>(358,986)</u>	<u>27,742</u>

9. Parent Undertaking

The Charity is a subsidiary of Calico Homes Limited ("Homes"), a registered charity and a Private Registered Provider of Social Housing with the Homes and Communities Agency. Control is exercised by Homes through corporate trusteeship.

The Trustee considers The Calico Group Limited ("Group") to be the ultimate parent entity.

Both Homes and Group are registered in England and Wales.

Consolidated accounts which include the results of the Charity can be obtained from:

- The Company Secretary, The Calico Group Limited, Centenary Court, Croft Street, Burnley, BB11 2ED

No other accounts include the results of the Charity.

10. Related Party Transactions

Calico Homes Limited ("Homes"), the parent company

During the year, Homes charged rents amounting to £11,000 (2015: £11,000) and gifted £102,000 (2015: £Nil). At 31 March 2016, the company owed Homes £5,000 (2015: £15,000).

Calico Enterprise Limited ("Enterprise"), a subsidiary of The Calico Group Limited

During the year, Enterprise supplied cleaning, painting & decorating services amounting to £10,000 (2015: £Nil). At 31 March 2016, the company owed Enterprise £1,000 (2015: £Nil).

