

Charity Registration No. 1070891

Company Registration No. 3580252 (England and Wales)

BERNHARD BARON CARE HOME
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



One Bell Lane
Lewes
East Sussex
BN7 1JU

BERNHARD BARON CARE HOME

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BERNHARD BARON CARE HOME

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P A Appleton Ms K Gibbs Mrs S N Hallett Mrs P A Sear Mr J Stock Mrs J E Stock Mr J Thurley Ms S Walton Mr A West Ms A Grist Ms J Jarvis	(Appointed 31 January 2025) (Appointed 31 January 2025)
Treasurer	Ms S Walton	
Charity number	1070891	
Company number	3580252	
Registered office	Eastbourne Road Polegate East Sussex BN26 5HB	
Auditors	TC Group One Bell Lane Lewes East Sussex BN7 1JU	
Bankers	Barclays Bank Plc 63/67 Terminus Road Eastbourne East Sussex BN21 3NE	
Solicitors	Gaby Hardwicke 33 The Avenue Eastbourne East Sussex BN21 3YD	

BERNHARD BARON CARE HOME

LEGAL AND ADMINISTRATIVE INFORMATION

Investment advisors Rathbone Investment Management Limited
1 Northgate
Chichester
West Sussex
PO19 1AT

BERNHARD BARON CARE HOME

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees are pleased to present their report together with the financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Bernhard Baron Care Home

Bernhard Baron Care Home (referred to as BBCH or the Home) is a residential facility located in Polegate, East Sussex, dedicated to providing exceptional care for older individuals. Registered for up to 60 male and female Residents, BBCH is administered by the Religious Society of Friends (Quakers). At BBCH, we are committed to fostering an inclusive and welcoming community where every individual is treated with dignity and respect. We warmly welcome Residents of all racial, cultural, religious, and political backgrounds, as well as people of all sexual orientations, gender identities, and lifestyle choices. Our ethos is rooted in valuing each person as an individual, recognising their unique life experiences, and supporting them to live with comfort, purpose, and a true sense of belonging within our Home.

Structure, governance and management

Corporate Structure, Governing Documents, and Charity Registration

Bernhard Baron Care Home (BBCH) was established as a charity in 1945 and is now a company limited by guarantee, incorporated on 12th June 1998. It is a registered charity with the Charity Commission. The governing documents that guide BBCH's operations are its Memorandum and Articles of Association. The Home registered a change in name in October 2022 from Bernhard Baron Cottage Homes to Bernhard Baron Care Home to more accurately reflect the nature of the charity.

Appointment of Trustees

Most Trustees, who also serve as directors of BBCH, are nominated by Area Quaker Meetings of the Religious Society of Friends and if accepted are subsequently appointed at a General Meeting of the BBCH Board. Trustees have also agreed to the appointment of up to two non-Quaker Trustees. The first of these was co-opted to the Board in April 2023. To ensure continuity, Trustees are appointed for a rolling three-year period, with a change-over or reappointment of at least four trustees every year. The articles allow for 12 Trustees. At present we are fortunate to have 11 Trustees and, led by our skills audit, we continue to actively recruit to ensure that we have all the expertise that we require on the Board.

Trustee Involvement in the Home

Trustees attend at least four Board meetings per year, in addition to the Annual General Meeting (AGM). The Board has constituted committees as follows; the Management and Development Committee, the Premises Committee and the Finance and Investment Committee. Each of the Committees has three Trustee members. There are also two support groups as follows; the ITC Group and the Marketing Group.

Whenever possible, Trustees join Residents for lunch on meeting days to foster an open exchange of information about life in the Home.

BERNHARD BARON CARE HOME

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Trustees also conduct regular inspections of the Home, meeting with staff and Residents. Reports from these inspections are used to facilitate continuous improvements in care.

Once a year, the Trustees gather off-site for a strategy day, providing an opportunity to develop the strategic future of the Home and determine priorities for business planning purposes.

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

Mr P A Appleton

Ms S Coles

(Resigned 4 November 2024)

Ms K Gibbs

Mrs S N Hallett

Mrs P A Sear

Mr J Stock

Mrs J E Stock

Mr J Thurley

Ms S Walton

Mr A West

Ms A Grist

(Appointed 31 January 2025)

Ms J Jarvis

(Appointed 31 January 2025)

Organisation and Management

BBCH is currently managed by Trudi Knight, the Principal Care Manager. Trudi celebrated her 36th year of service with BBCH this year and is leading the staff team through a period of organisational change designed to fit BBCH for the future. Trudi is supported by a team of senior managers and department heads, many of whom have been with the Home for a number of years.

Accounting support is provided by Jacqui Webster and Trish Durbridge, our dedicated accounts team.

The Trustees would like to express their gratitude to all the staff for their unwavering dedication throughout the year. They also extend their appreciation to the Senior Management Team for their continued hard work in ensuring the care and safety of our Residents and staff.

Objectives and activities

The Charity's objects are the relief of poverty in particular through the provision of accommodation to elderly people in need who are of limited means and who are of British nationality or domiciled in the United Kingdom of Great Britain and Northern Ireland.

The Home has 24 cottages and a main building with 34 residential rooms with ensuite facilities. Several rooms in the main building have been arranged in such a way that couples can be offered their own bedroom and sitting room. The main building also houses the dining room, the main kitchen, the reception and administrative facilities, a library/quiet room and three lounges.

We provide a full caring service 24/7 for our Residents. This includes accommodation and all aspects of care from nutrition, hydration and personal care to cleaning and laundry.

BERNHARD BARON CARE HOME

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

To ensure continued comprehensive support for our Residents, we have increased our average number of monthly employees from 72 to 76. This headcount equates to 59.1 Full Time Equivalents ("FTE") compared to 57.26 FTE the previous year. At BBCH, we strive to be an exemplary employer, offering an exceptional work environment, fostering staff engagement and loyalty, providing a competitive compensation and benefits package and excellent training opportunities.

We maintain our affiliation with the Living Wage Foundation with great pride, aligning with the principles inherent in the Quaker ethos. We are also proud to have been accredited by Investors in People. The IIP report highlighted: "Your staff love working for BBCH. They believe passionately in the purpose of the organisation, and care is at the heart of what they do."

The bursary fund plays a vital role in our commitment to supporting Residents who may encounter difficulties in meeting their fees. Currently capped at £250,000, this fund stands as a testament to the Quaker principles we embody in providing lifelong care for our Residents whenever possible.

While it should be noted that certain health conditions may require specialised support beyond our registration scope, BBCH always tries to provide a true home for life. One of our Residents has lived with us for 22 years, a testament to the enduring sense of belonging we provide. Although we are not a nursing home, we strive to support Residents living with extreme frailty and, when the time comes, we offer compassionate end-of-life care. This ensures that Residents can remain in the comfort of their own rooms, surrounded by familiar faces and the community they know.

Achievements and performance

Our website and our Facebook page serve as key information resources for new Residents and their families, as well as a recruitment tool for potential staff members, volunteers and Trustees. Interested individuals can apply online.

The Marketing Group continues to assist in the development and improvement of our online presence and our marketing materials to help us towards our objective of achieving a maximum 6% vacancy rate. Our Facebook and Instagram accounts remain a popular way to stay in touch, with many families and friends following updates from the Home.

The quality of service provided to our Residents remains our utmost priority, and we consistently receive positive and supportive feedback from them. Their comments, as well as those from relatives and other visitors, often highlight the warm and nurturing atmosphere within the Home, along with the dedication and care exhibited by our staff. We welcome constructive feedback, as it enables us to remain focused, address any shortcomings promptly, and continually improve the quality of our work.

Throughout the year our two full-time Care Activities Assistants devise a diverse and extensive programme of activities and events for groups and individuals. These include craft groups, a book club, flower arranging, baking, scrabble and gardening. Evening sessions include wine and nibbles.

We actively encourage Residents to share their interests and play a role in shaping and organising activities, ensuring the programme reflects their preferences and fosters a true sense of community.

BERNHARD BARON CARE HOME

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

In addition, a monthly Residents' Newsletter provides a platform for Residents to share news, stories, poems, artwork, and personal reflections. Everyone is invited to contribute and take part in editing, helping to keep the community informed and connected, celebrate achievements, and express creativity in a meaningful way. The 80th anniversary V.E. Day Special BBCH Newsletter contained a marvellous collection of heart-warming, sometimes heart-wrenching, reminiscences from Residents. VE Day is particularly poignant as the cottages at BBCH were originally built to accommodate refugees and then Londoners made homeless through the bombing in World War 2.

We provide access to Amazon Video and Netflix for a wide range of film choices.

To support those who are unable to go out, we offer a mobile shop that brings everyday essentials directly to our Residents.

Our minibus outings are as popular as ever. We offer a wide range of destinations from visits to Raystede, Middle Farm and the Bluebell Walk at Arlington to outings further afield to places like Sheffield Park.

The Summer Fayre is always popular and this year raised over £2,600 which will contribute to outings and activities.

We continue to provide Residents with a free Wi-Fi service throughout the Home. As a result, approximately 70% of our Residents are now connected to the internet via computers, laptops, iPads and tablets. Many new Residents arrive with their own technology but we also have a designated laptop in one of our lounges for general use. The activities team supports those using computers and tablets by conducting monthly "computer group" sessions. We have also ventured into facilitating virtual reality adventures for Residents including deep sea experiences.

Our volunteers are integral to providing companionship and a varied range of activities to Residents. The Trustees would like to express their thanks and gratitude to them for their valued and varied contributions to the BBCH community.

All new Residents are offered the opportunity to join our Home's telephone system. In most cases this allows them to retain their previous home number. Call rates can be lower than those offered by commercial providers.

We have continued our ongoing programme of maintenance and refurbishment of the Home. This includes work done in the grounds. A tree survey was undertaken, identifying and mapping through What3Words all significant trees within the gardens. We also welcomed some new hard-working residents as two beehives were installed courtesy of Chris Upton of Eastbourne Beekeepers Association.

We actively encourage all staff members to pursue further training. Some are currently working towards Health and Social Care Diplomas, and all managers have attended relevant training courses. Training opportunities are also offered to Trustees to ensure high standards of governance are maintained.

The personalisation of care for our Residents encompasses all aspects of a Resident's life at BBCH including care and support staff. Personalisation focuses on individual preferences, which may include:

- Allowing Residents to bring personal items and their own furniture to the Home;
- Allowing cottage Residents to bring a pet with them;
- Accommodating colour scheme changes in rooms or cottages;
- Enabling Residents to prepare their own refreshments, such as tea, coffee, hot chocolate, or juices, at any time, or providing assistance if needed; and
- Offering flexibility in dining arrangements, allowing meals to be enjoyed in rooms or the dining room based on individual preferences.

BERNHARD BARON CARE HOME

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Sadly every year there are a number of deaths among the Residents. We continue to hold an annual Remembrance Day to commemorate them. Family and friends of those who have left are invited to attend.

Financial review

The financial performance of the Home in the current year has continued to be influenced by escalating inflation but has been somewhat offset by higher occupancy rates. However, unforeseen and unpredictable vacancies occasionally occur and despite our robust marketing strategy it is not always possible to fill these rooms promptly.

In anticipation of Residents potentially encountering financial challenges the Trustees established a bursary fund several years ago. The Trustees determined that the fund should be maintained at £250,000. As the economic climate becomes ever more difficult we are experiencing increased demand for assistance and are grateful for the donations and legacies that go some way to help us meet this demand.

As a Quaker-led organisation BBCH is proud to be a member of the Living Wage Foundation and as such we increase our salaries each year in line with the rise in the Real Living Wage. This commitment along with rises in National Insurance contributions will result in an increase in our salary expenditure. Staff costs in the current financial year are £246,518 more than in the previous financial year. This is the major contributor to the loss for the current financial year of £36,455.

The significant proportion of staff costs relative to total costs can be attributed to several factors:

- BBCH operates without any debt or financing costs, as we own our properties outright;
- Our staff team are always looking for opportunities to fix costs such as those related to utilities when an appropriate opportunity arises.
- Over the years, we have made substantial investments in energy-saving measures such as double glazing, LED lighting, and solar panels.
- Our staff are our most valuable asset and it is their efforts that enable us to continue to provide a caring and committed service to our Residents.

Trustees agreed to drop the plans for a designated activities space, reflecting continued uncertainty in the global economic climate and the uncertainty of funding for the project. We have instead adopted a more affordable and sustainable option to install a smaller modular building.

Investment Powers and Policy

The powers of investment granted to the charity are outlined in the Memorandum and Articles of Association, providing the Trustees with the discretion to invest in any manner they deem appropriate. The performance and investment options are closely monitored by the Trustees who serve on the Finance and Investment Committee. Rathbone Investment Management Limited is entrusted with the management of the investments. The Finance and Investment Committee conducts annual reviews of our investments and ethical investment policy.

The Trustees have adopted a Medium Risk Profile, as defined in the Rathbone Client Agreement, along with specific Investment Restrictions. These restrictions include:

- No direct overseas investment
- No direct investment in Aerospace or Defence
- No direct investment in Breweries, Alcohol, or Tobacco
- No investment in unregulated investment vehicles
- Preference for environmentally responsible companies

BERNHARD BARON CARE HOME

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees are exploring the impacts of removing the direct qualifier for investments connected to Aerospace, Defence, Breweries, Alcohol, Tobacco and overseas investments to bring this more in line with the Quaker ethos.

Reserves Policy

In order to effectively respond to unforeseen circumstances that might result in the closure of the Home, for example a recurrence of the Covid pandemic or a significant change in the political, legal or regulatory environment adversely affecting our costs, we endeavour to maintain a reserve equivalent to between two and three months' expenditure in easily accessible funds. Three month's expenditure currently amounts to £750,448. We hold £781,632 in free reserves. The Trustees consider this to be appropriate in light of continued political and economic uncertainties.

To ensure ongoing relevance and adequacy the reserves policy undergoes an annual review informed by the Risk Register. This allows the Trustees to adopt prudent financial practices and enact proactive adjustments as necessary.

Public benefit

In making decisions regarding our activities, the Trustees have diligently considered the guidance provided by the Charity Commission, ensuring that our endeavours align with our charitable status and that we carry out our activities for the public benefit.

The Trustees confirm that we have complied with our duty to have due regard to the Charity Commission's public benefit guidance when exercising those powers and duties to which the guidance is relevant.

Key Management Personnel

The Principal Care Manager is line-managed by nominated Trustees. The determination of remuneration for our senior staff rests with the discerning discretion of the Trustees and is based upon appropriate market rates.

Auditor

In compliance with the company's articles, a comprehensive evaluation was conducted in early 2023 regarding the appointment of auditors. It was agreed by the Trustees that TC Group, previously known as Knill James LLP, be reappointed as the auditor of the company for the following three-year period.

Disclosure of information to auditor

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

The Trustees' report was approved by the Board of Trustees.

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Ms S Walton

Trustee

Date:

BERNHARD BARON CARE HOME

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees, who are also the directors of Bernhard Baron Care Home for the purpose of company law, are 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 Trustees 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 year.

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

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

The Trustees are responsible for keeping adequate 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.

BERNHARD BARON CARE HOME

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF BERNHARD BARON CARE HOME

Opinion

We have audited the financial statements of Bernhard Baron Care Home (the 'charitable company') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

We have nothing to report in this regard.

BERNHARD BARON CARE HOME

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF BERNHARD BARON CARE HOME

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees 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 Trustees are responsible for assessing the charitable 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 Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

BERNHARD BARON CARE HOME

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF BERNHARD BARON CARE HOME

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the directors and other management (as required by auditing standards), and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations;
- We identified the following areas as those most likely to have such an effect: health and safety; General Data Protection Regulation (GDPR); fraud; bribery and corruption and employment law. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Companies Act 2006 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;
- We considered the nature of the company's operations, the control environment and business performance, including the key drivers for management's remuneration;
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the group has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

BERNHARD BARON CARE HOME

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF BERNHARD BARON CARE HOME

Use of report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Nicholas Rawson FCA (Senior Statutory Auditor)
for and on behalf of TC Group

Statutory Auditor

Office: Lewes

Date:.....

BERNHARD BARON CARE HOME

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year

	Notes	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
<u>Income and endowments from:</u>						
Donations and legacies	2	3,457	2,206	-	5,663	8,458
Charitable activities	5	3,035,387	-	-	3,035,387	2,695,802
Investments	4	22,771	-	-	22,771	21,284
Other income	6	17,554	-	-	17,554	9,003
Total income		3,079,169	2,206	-	3,081,375	2,734,547
<u>Expenditure on:</u>						
Raising funds	7	5,188	-	-	5,188	4,472
Charitable activities	8	3,001,790	86,723	6,560	3,095,073	2,681,705
Total expenditure		3,006,978	86,723	6,560	3,100,261	2,686,177
Net (losses)/gains on investments	14	(17,569)	-	-	(17,569)	23,450
Net incoming/(outgoing) resources before transfers		54,622	(84,517)	(6,560)	(36,455)	71,820
Gross transfers between funds		(86,723)	86,723	-	-	-
Net movement in funds		(32,101)	2,206	(6,560)	(36,455)	71,820
Fund balances at 1 April 2024		3,210,075	361,270	39,309	3,610,654	3,538,834
Fund balances at 31 March 2025		3,177,974	363,476	32,749	3,574,199	3,610,654

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

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

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

BERNHARD BARON CARE HOME

**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year

	Notes	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
<u>Income and endowments from:</u>					
Donations and legacies	2	5,858	250	2,350	8,458
Charitable activities	5	2,695,802	-	-	2,695,802
Investments	4	21,284	-	-	21,284
Other income	6	9,003	-	-	9,003
Total income		2,731,947	250	2,350	2,734,547
<u>Expenditure on:</u>					
Raising funds	7	4,472	-	-	4,472
Charitable activities	8	2,623,992	54,059	3,654	2,681,705
Total expenditure		2,628,464	54,059	3,654	2,686,177
Net gains/(losses) on investments	14	23,450	-	-	23,450
Net incoming/(outgoing) resources before transfers		126,933	(53,809)	(1,304)	71,820
Gross transfers between funds		(44,711)	54,009	(9,298)	-
Net movement in funds		82,222	200	(10,602)	71,820
Fund balances at 1 April 2023		3,127,853	361,070	49,911	3,538,834
Fund balances at 31 March 2024		3,210,075	361,270	39,309	3,610,654

BERNHARD BARON CARE HOME**BALANCE SHEET****AS AT 31 MARCH 2025**

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	15		2,396,342		2,541,551
Investments	16		1,046,482		747,743
			<u>3,442,824</u>		<u>3,289,294</u>
Current assets					
Stocks	17	352		7,363	
Debtors	18	56,917		37,944	
Cash at bank and in hand		411,754		585,944	
		<u>469,023</u>		<u>631,251</u>	
Creditors: amounts falling due within one year	19	<u>(337,648)</u>		<u>(309,891)</u>	
Net current assets			<u>131,375</u>		<u>321,360</u>
Total assets less current liabilities			<u><u>3,574,199</u></u>		<u><u>3,610,654</u></u>
Income funds					
Restricted funds	21		32,749		39,309
Unrestricted funds - Designated	23		363,476		361,270
Unrestricted funds - general			3,177,974		3,210,075
			<u>3,574,199</u>		<u>3,610,654</u>

The financial statements were approved by the Trustees on

.....
Mr P A Appleton
Trustee.....
Ms S Walton
Trustee**Company registration number 3580252**

BERNHARD BARON CARE HOME**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	27		146,985		317,578
Investing activities					
Purchase of tangible fixed assets		(27,638)		(84,214)	
Proceeds on disposal of tangible fixed assets		-		2,860	
Cash account movements		(5,984)		(42,793)	
Purchase of investments		(545,703)		(164,019)	
Proceeds on disposal of investments		235,379		193,112	
Investment income received		22,771		21,284	
		<u> </u>		<u> </u>	
Net cash used in investing activities			(321,175)		(73,770)
Net cash used in financing activities			-		-
			<u> </u>		<u> </u>
Net (decrease)/increase in cash and cash equivalents			(174,190)		243,808
Cash and cash equivalents at beginning of year			585,944		342,136
			<u> </u>		<u> </u>
Cash and cash equivalents at end of year			411,754		585,944
			<u> </u>		<u> </u>

BERNHARD BARON CARE HOME

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Bernhard Baron Care Home is a private company limited by guarantee incorporated in England and Wales. The registered office is Eastbourne Road, Polegate, East Sussex, BN26 5HB.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The charitable company is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared on the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives, unless the funds have been designated for other purposes.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

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

1.4 Income

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

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

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from charitable activities are all accounted for in the period in which the service is provided.

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised when a liability is incurred. Resources expended are accounted for on an accruals basis and includes irrecoverable VAT where appropriate.

Costs of generating funds are the costs relating to investment management fees.

Charitable activity expenditure comprises all costs incurred in the pursuit of the charitable objects of the charity. These costs comprise direct costs and an appropriate proportion of overhead and support costs.

Governance costs include those costs associated with the governance of the charity and are primarily associated with constitutional and statutory requirements.

1.6 Tangible fixed assets

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

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

Land and buildings - Freehold	2% straight line
Fixtures, fittings & equipment	10% or 20% straight line
Motor vehicles	25% reducing balance

Freehold land is not depreciated.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Stocks

Stocks are stated at the lower of cost and net realisable value.

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

Financial instruments are recognised when the charitable company becomes party to the contractual provisions of the instrument.

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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

1.11 Retirement benefits

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

The charity contributes to the Pensions Trust's Growth Plan at rates set by the Scheme Actuary and advised to the Trustees by the Scheme Administrator. The scheme is a defined benefit, multi employer pension scheme and it is not possible to identify the assets and liabilities of the scheme which are attributable to the charity. In accordance with FRS102 therefore, the scheme is accounted for as a defined contribution scheme. Contributions to the scheme are charged in the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

BERNHARD BARON CARE HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Income from donations and legacies

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	3,457	2,206	-	5,663	858	250	2,350	3,458
Legacies	-	-	-	-	5,000	-	-	5,000
	<u>3,457</u>	<u>2,206</u>	<u>-</u>	<u>5,663</u>	<u>5,858</u>	<u>250</u>	<u>2,350</u>	<u>8,458</u>

3 Critical accounting estimates and judgements

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

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

Key sources of estimation uncertainty

Depreciation

The charity exercises judgements to determine useful lives and residual values of property, plant and equipment. The assets are depreciated down to their residual values over their estimated useful lives.

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from listed investments	19,807	18,174
Interest receivable	2,964	3,110
	<u>22,771</u>	<u>21,284</u>

BERNHARD BARON CARE HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Charitable activities

	Fees received	Welfare gifts etc	Telephone money received	Total 2025	Fees received	Welfare gifts etc	Telephone money received	Total 2024
	2025	2025	2025		2024	2024	2024	
	£	£	£	£	£	£	£	£
Incoming resources	2,989,366	(1,973)	7,039	2,994,432	2,649,215	(1,507)	8,017	2,655,725
Charitable rental income	40,955	-	-	40,955	40,077	-	-	40,077
	<u>3,030,321</u>	<u>(1,973)</u>	<u>7,039</u>	<u>3,035,387</u>	<u>2,689,292</u>	<u>(1,507)</u>	<u>8,017</u>	<u>2,695,802</u>

BERNHARD BARON CARE HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	-	2,189
Other income	17,554	6,814
	<u>17,554</u>	<u>9,003</u>
	<u><u>17,554</u></u>	<u><u>9,003</u></u>

7 Raising funds

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Investment management	5,188	4,472
	<u>5,188</u>	<u>4,472</u>
	<u><u>5,188</u></u>	<u><u>4,472</u></u>

BERNHARD BARON CARE HOME**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****8 Expenditure on charitable activities**

	2025	2024
	£	£
Direct costs		
Staff costs	1,975,981	1,729,463
Depreciation and impairment	172,847	189,829
Provisions	222,976	218,612
Training and conference expenses	28,669	28,621
Fee subsidy	92,933	57,663
Electricity	58,226	50,991
Gas	77,996	43,940
Water	24,201	23,160
Council tax	4,156	3,933
Cleaning and consumables	25,514	20,356
Insurance	16,706	14,249
Garden expenses	17,841	14,671
Repairs	168,986	98,775
Decorations	475	4,115
Travel expenses	7,743	5,274
Welfare expenses	16,436	15,163
Other charitable expenditure	83,044	72,061
	<u>2,994,730</u>	<u>2,590,876</u>
Share of support and governance costs (see note 10)		
Support	66,467	56,420
Governance	33,876	34,409
	<u>3,095,073</u>	<u>2,681,705</u>
Analysis by fund		
Unrestricted funds - general	3,001,790	2,623,992
Unrestricted funds - designated	86,723	54,059
Restricted funds	6,560	3,654
	<u>3,095,073</u>	<u>2,681,705</u>

BERNHARD BARON CARE HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	11,580	11,380
	Depreciation of owned tangible fixed assets	172,847	189,829
	Loss/(profit) on disposal of tangible fixed assets	-	(2,189)
		<u> </u>	<u> </u>

10 Support costs

	Support costs	Governance costs	2025 Support costs		Governance costs	2024
	£	£	£	£	£	£
Registration fees	8,792	-	8,792	8,352	-	8,352
Stationery, advertising and software	42,802	-	42,802	31,758	-	31,758
Postage and telephone	14,873	-	14,873	16,310	-	16,310
Audit fees	-	11,580	11,580	-	11,380	11,380
Legal and professional	-	19,256	19,256	-	20,891	20,891
Bank charges and interest	-	2,702	2,702	-	1,918	1,918
Committee expenses	-	338	338	-	220	220
	<u>66,467</u>	<u>33,876</u>	<u>100,343</u>	<u>56,420</u>	<u>34,409</u>	<u>90,829</u>
Analysed to						
Charitable activities	<u>66,467</u>	<u>33,876</u>	<u>100,343</u>	<u>56,420</u>	<u>34,409</u>	<u>90,829</u>

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year. The trustees were reimbursed £nil for travelling and subsistence expenses in the year (2024 - £nil).

BERNHARD BARON CARE HOME**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****12 Employees**

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Housing care for residents	69	66
Administration	7	6
	<hr/>	<hr/>
Total	76	72
	<hr/> <hr/>	<hr/> <hr/>

Employment costs

	2025	2024
	£	£
Wages and salaries	1,713,352	1,508,339
Social security costs	128,332	113,485
Other pension costs	134,297	107,639
	<hr/>	<hr/>
	1,975,981	1,729,463
	<hr/> <hr/>	<hr/> <hr/>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025	2024
	Number	Number
£60,000 to £70,000	1	1
£70,000 to £80,000	1	-
	<hr/> <hr/>	<hr/> <hr/>

Remuneration of key management personnel

The remuneration of the three key management personnel is as follows.

	2025	2024
	£	£
Aggregate compensation	223,113	198,733
	<hr/> <hr/>	<hr/> <hr/>

13 Taxation

The Company is a registered charity and under section 505(1) of the Income and Corporation Taxes Act 1988 is exempt from taxation.

BERNHARD BARON CARE HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Net (losses)/gains on investments

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Revaluation of investments	(16,652)	27,098
(Loss)/gain on sale of investments	(917)	(3,648)
	<u>(17,569)</u>	<u>23,450</u>

15 Tangible fixed assets

	Land and buildings - Freehold £	Fixtures, fittings & equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2024	3,489,488	1,183,046	57,151	4,729,685
Additions	8,933	18,705	-	27,638
	<u>3,498,421</u>	<u>1,201,751</u>	<u>57,151</u>	<u>4,757,323</u>
At 31 March 2025	3,498,421	1,201,751	57,151	4,757,323
	<u>3,498,421</u>	<u>1,201,751</u>	<u>57,151</u>	<u>4,757,323</u>
Depreciation and impairment				
At 1 April 2024	1,182,086	960,302	45,746	2,188,134
Depreciation charged in the year	69,707	100,289	2,851	172,847
	<u>1,251,793</u>	<u>1,060,591</u>	<u>48,597</u>	<u>2,360,981</u>
At 31 March 2025	1,251,793	1,060,591	48,597	2,360,981
	<u>1,251,793</u>	<u>1,060,591</u>	<u>48,597</u>	<u>2,360,981</u>
Carrying amount				
At 31 March 2025	2,246,628	141,160	8,554	2,396,342
	<u>2,246,628</u>	<u>141,160</u>	<u>8,554</u>	<u>2,396,342</u>
At 31 March 2024	2,307,402	222,744	11,405	2,541,551
	<u>2,307,402</u>	<u>222,744</u>	<u>11,405</u>	<u>2,541,551</u>

BERNHARD BARON CARE HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Fixed asset investments

	Listed investments	Cash in portfolio	Total
	£		£
Cost or valuation			
At 1 April 2024	733,997	13,746	747,743
Additions	545,703	-	545,703
Valuation changes	(16,652)	-	(16,652)
Cash account movement	-	5,984	5,984
Disposals	(236,296)	-	(236,296)
	<hr/>	<hr/>	<hr/>
At 31 March 2025	1,026,752	19,730	1,046,482
	<hr/>	<hr/>	<hr/>
Carrying amount			
At 31 March 2025	1,026,752	19,730	1,046,482
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2024	733,997	13,746	747,743
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

17 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	352	7,363
	<hr/> <hr/>	<hr/> <hr/>

18 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	22,490	1,119
Other debtors	6,274	8,741
Prepayments and accrued income	28,153	28,084
	<hr/>	<hr/>
	56,917	37,944
	<hr/> <hr/>	<hr/> <hr/>

BERNHARD BARON CARE HOME**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****19 Creditors: amounts falling due within one year**

	2025	2024
	£	£
Other taxation and social security	-	23,863
Trade creditors	33,515	58,085
Other creditors	20,805	13,267
Accruals and deferred income	283,328	214,676
	<u>337,648</u>	<u>309,891</u>

20 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	134,297	107,639
	<u>134,297</u>	<u>107,639</u>

The charity participates in a personal pension scheme operated by the Pensions Trust which is a defined contribution scheme.

An amount of £20,607 was outstanding at the balance sheet date (2024 - £13,267).

BERNHARD BARON CARE HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Movement in funds		
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 1 April 2024	Resources expended	Balance at 31 March 2025
	£	£	£	£	£	£	£
Fee support fund	43,911	-	-	(7,298)	36,613	(3,864)	32,749
Named resident fund	6,000	-	(3,654)	-	2,346	(2,346)	-
New vehicle	-	2,000	-	(2,000)	-	-	-
Activities	-	350	-	-	350	(350)	-
	<u>49,911</u>	<u>2,350</u>	<u>(3,654)</u>	<u>(9,298)</u>	<u>39,309</u>	<u>(6,560)</u>	<u>32,749</u>

Fee Support Fund

To provide a fund to assist those residents whose funds are depleted within the first three years of residence in the Main Building or within the first five years of residence in a Cottage and where there is a shortfall in the funding available. Anonymous Donation.

Named Resident Fund

Funds to assist an individual resident with payment of their fees.

New vehicle

Funds to assist the purchase of a new vehicle during the year.

Activities

Funds to assist the running of activities for the residents.

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2025
	£	£	£	£	£	£
General funds	<u>3,210,075</u>	<u>3,079,169</u>	<u>(3,006,978)</u>	<u>(86,723)</u>	<u>(17,569)</u>	<u>3,177,974</u>

BERNHARD BARON CARE HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22 Unrestricted funds

(Continued)

	Previous year: At 1 April 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2024
	£	£	£	£	£	£
General funds	3,127,853	2,731,947	(2,628,464)	(44,711)	23,450	3,210,075
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

BERNHARD BARON CARE HOME**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****23 Unrestricted funds - Designated**

These are unrestricted funds which are material to the charitable company's activities.

	Movement in funds				Movement in funds				Balance at 31 March 2025
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
Property improvements reserve	-	-	-	111,270	111,270	2,206	-	-	113,476
Bursary fund	250,000	-	(54,009)	54,009	250,000	-	(86,723)	86,723	250,000
Garden fund	50	-	(50)	-	-	-	-	-	-
Activity centre	111,020	250	-	(111,270)	-	-	-	-	-
	<u>361,070</u>	<u>250</u>	<u>(54,059)</u>	<u>54,009</u>	<u>361,270</u>	<u>2,206</u>	<u>(86,723)</u>	<u>86,723</u>	<u>363,476</u>

Property improvements reserve

Funds to recommence our plans for a continual improvement programme for the residents accommodation and recreation facilities.

Bursary fund

To provide a fund to assist those residents whose funds are depleted where we are unable to obtain funding or where there is a shortfall in the funding available.

Garden Fund

Donations from residents towards the cost of plants within the grounds.

Activities Centre

Funds to commence our plans to build a dedicated Activities Centre within the grounds for the physical and mental wellbeing of our residents.

BERNHARD BARON CARE HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

24 Analysis of net assets between funds

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:								
Tangible assets	2,396,342	-	-	2,396,342	2,541,551	-	-	2,541,551
Investments	1,046,482	-	-	1,046,482	747,743	-	-	747,743
Current assets/(liabilities)	(264,850)	363,476	32,749	131,375	(79,219)	361,270	39,309	321,360
	<u>3,177,974</u>	<u>363,476</u>	<u>32,749</u>	<u>3,574,199</u>	<u>3,210,075</u>	<u>361,270</u>	<u>39,309</u>	<u>3,610,654</u>

BERNHARD BARON CARE HOME**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****25 Operating lease commitments****Lessee**

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	24,703	24,703
Between two and five years	63,361	79,791
In over five years	-	8,273
	<u>88,064</u>	<u>112,767</u>

26 Related party transactions

There have been no disclosable related party transactions in the year.

27 Cash generated from operations

	2025	2024
	£	£
(Deficit)/surplus for the year	(36,455)	71,820
Adjustments for:		
Investment income recognised in statement of financial activities	(22,771)	(21,284)
Gain on disposal of tangible fixed assets	-	(2,189)
Loss on disposal of investments	917	3,648
Fair value gains and losses on investments	16,652	(27,098)
Depreciation and impairment of tangible fixed assets	172,847	189,829
Movements in working capital:		
Decrease/(increase) in stocks	7,011	(55)
(Increase)/decrease in debtors	(18,973)	74,497
Increase in creditors	27,757	28,410
Cash generated from operations	<u>146,985</u>	<u>317,578</u>

28 Analysis of changes in net funds

The charitable company had no material debt during the year.