

Company registration number: 01992759

Charity registration number: 517478

Northern Counties Eventide Home Limited

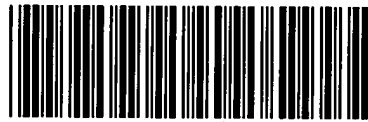
(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

KM
Chartered Accountants
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

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Northern Counties Eventide Home Limited

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Northern Counties Eventide Home Limited

Reference and Administrative Details

Chairman	Dr P G Barton
Trustees	Dr P G Barton Mr P G Cooper Mr F G Parr Mr D Singer
Secretary	Mr P G Cooper
Principal Office	36 Lancaster Road Birkdale Southport Lancashire PR8 2LE
Registered Office	36 Lancaster Road Birkdale Southport Lancashire PR8 2LE
Company Registration Number	01992759
Charity Registration Number	517478
Bankers	Royal Bank of Scotland 269 Lord Street Southport Lancashire PR8 1PH
Auditor	KM Chartered Accountants 1st Floor, Block C The Wharf Manchester Road Burnley Lancashire BB11 1JG

Northern Counties Eventide Home Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditor's report of the charitable company for the year ended 31 March 2025.

The Company is limited by guarantee and registered with the Charity Commission with a Charity registration number of 517478. The Company registration number is 01992759.

Trustees

Dr P G Barton

Mr P G Cooper

Mr F G Parr

Mr D Singer

Objectives and activities

The Charity's sole objective and activity is to operate a home which provides residential and dementia care. The home operates using the name 'Eventide' and it has been located in the residential area of Birkdale, Southport since 1961. Eventide is registered with the Care Quality Commission (the 'CQC'). The home originally came into being at the initiative of a group of interested Christians and it retains its strong Christian ethos. Its inspiration and values are therefore derived from the Christian faith.

It is anticipated that the Charity will continue to seek to provide the highest standard of care possible and meet all relevant regulatory requirements.

Achievements

The home has continued to provide an environment conducive to meeting both physical and spiritual needs of all residents. Eventide's residents include both permanent residents and those staying on a short term basis for the purpose of respite care and convalescence. During the year under review, the number of permanent residents averaged 21 and 8 people benefitted from respite care.

There have been many challenges in the care home sector in recent years and the home is not immune from those. In addition residents are increasingly dependent and frail. Eventide has however continued to provide quality care and is now rated as 'good' by the CQC. The home continues to be maintained to high standards as funds permit.

A range of activities has been provided for residents during the year under review - within the home and its grounds and also using Eventide's minibus. Residents participate as able.

Eventide is reliant upon the efforts of its employees who are highly committed and the home is hugely indebted to its employees for their continuing efforts.

Public benefit

The trustees have considered guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake. Consequently, in recognising the principles of the philosophy, in the course of the year under review, the charity has reduced fees, at a cost to the charity. This allows a number of residents to remain in the home regardless of their ability to supplement the Local Authority payments.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Northern Counties Eventide Home Limited

Trustees' Report

Financial review

The Charity returned a surplus of £161,774 for the year ended 31 March 2025 (2024: £53,103). Funds at the balance sheet date amounted to £574,224 in property (2024: £570,648), with general funds in surplus amounting to £184,127 (2024: £25,929).

The Charity's home was last valued for the purpose of the financial statements in 2017 and further details given in note 13 to the financial statements.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, as a result of reduced occupancy levels or unplanned maintenance costs, they will be able to continue the Charity's current activities while consideration is given to addressing additional funding. The level of free reserves at 31 March 2025 was £184,127 (2024: £25,929) which is below the target. The trustees will endeavour to increase reserves in the coming year.

Going concern

The Charity had net current assets of £184,127 at 31 March 2025 (2024: £25,929). The trustees exercise close financial management of the charity and note the following, in support of the preparation of the accounts on the going concern basis:

Unrestricted donations of £15,674 have been received during the year under review with further gifts of £1,294 received between 1 April 2025 and 30 June 2025. In addition a legacy of £69,135 was received in May 2025.

The level of occupancy has been sustained and significant fee increases have been implemented.

At the same time, income from respite care has reduced from £36,888 in the year ended 31 March 2024 to £30,536 in the year ended 31 March 2025.

In addition the trustees are continuing to seek grant funding to cover the cost of certain outstanding repairs and improvements. Supply chain difficulties do however continue to delay the conclusion of necessary works.

For these reasons the accounts have been prepared on a going concern basis.

Structure, governance and management

The trustees are committed to good governance and to maintaining the highest standards of integrity in all the Company's activities.

Northern Counties Eventide Home Limited

Trustees' Report

Organisational structure and decision making

The trustees met on four occasions during the year under review and a formal agenda, together with supporting papers, was circulated in advance of each meeting. All such meetings were held using Zoom.

The General Manager is Miss E Barr and she is supported by the Care Manager (Miss K Gorton) and other members of staff. Both Esther and Kathryn have extensive experience appropriate to their respective roles and attend the trustee meetings.

Matters considered at such meetings include:-

1. Review of financial reports including the annual financial statements;
2. Consideration of a report from the General Manager on a wide range of operational matters;
3. Annual salary and fee reviews
4. Succession planning; and
5. The strategic direction of the Company.

Potential new trustees with expertise in relevant areas are appointed based on recommendations made by the existing trustees through their contacts within the Christian Brethren. Induction and training for new trustees is undertaken as is deemed necessary by the serving trustees.

The Charity is supported in HR matters by Cornerstone Resources Limited and its accounts processes are largely outsourced to SimplySolved. Payroll processing is dealt with by another third party supplier.

Major risks and management of those risks

Decision Making

The trustees delegate the day-to-day management of the operational activities to the General Manager and the other local permanent staff, none of whom are trustees. Staff are subject to the overall supervision of the trustees. There is a process whereby trustees make periodic inspection visits in addition to any visits in connection with formal meetings. Employees receive regular mandatory and non-mandatory training with the majority of staff exceeding the level of qualifications required by legislation.

Major risks and management of those risks

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. These risks mainly relate to the health of the residents, the availability of the home and staff, and the wider policy issues affecting the sector. Risks are additionally monitored during supervisory visits and are covered by the system of regulatory inspections that apply to residential homes as a result of registration with the CQC.

Disclosure of information to auditors

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Northern Counties Eventide Home Limited

Trustees' Report

Website

The Charity's website address is www.eventidecarehome.co.uk and a range of information about the Charity is contained there. This includes the latest CQC report.

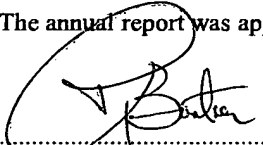
Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Auditor

As the gross income reported in the Charity's financial statements was in excess of £1 million, the accounts are required to be audited. To this end, Mark Heaton of KM was appointed as auditor, having previously served as the independent examiner for the year ended 31 March 2024. The report of the auditor is set out on page 7.

The annual report was approved by the trustees of the charity on 26 September 2025 and signed on its behalf by:



Dr P G Barton
Chairman and Trustee

Northern Counties Eventide Home Limited

Statement of Trustees' Responsibilities

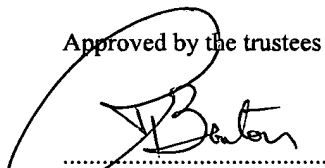
The trustees (who are also the directors of Northern Counties Eventide Home Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Approved by the trustees of the charity on 26 September 2025 and signed on its behalf by:



.....
Dr P G Barton
Chairman and Trustee

Northern Counties Eventide Home Limited

Independent Auditor's Report to the Members of Northern Counties Eventide Home Limited

Opinion

We have audited the financial statements of Northern Counties Eventide Home Limited (the 'charity') for the year ended 31 March 2025, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity'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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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 charity'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 trustees 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.

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.

Northern Counties Eventide Home Limited

Independent Auditor's Report to the Members of Northern Counties Eventide Home Limited

Opinion 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 Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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 our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 6), the trustees 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud, are detailed below.

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of the charity sector;

Northern Counties Eventide Home Limited

Independent Auditor's Report to the Members of Northern Counties Eventide Home Limited

- we focussed on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- we identified laws and regulations which were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

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

- performed analytical procedures on material balances for which robust, substantive analytical procedures have been undertaken to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- investigated the rationale behind significant or unusual transactions.

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

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

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

Northern Counties Eventide Home Limited

Independent Auditor's Report to the Members of Northern Counties Eventide Home Limited

Use of our report

This report is made solely to the charitable company's trustees, 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 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 charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Mark Heaton FCCA FCIE DChA (Senior Statutory Auditor)
For and on behalf of KM, Statutory Auditor

1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

26 September 2025

Northern Counties Eventide Home Limited

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £	Unrestricted funds £	Total 2024 £
Income from:					
Donations and legacies	4	84,809	84,809	48,752	48,752
Charitable activities	5	<u>1,024,926</u>	<u>1,024,926</u>	<u>835,273</u>	<u>835,273</u>
Total income		<u>1,109,735</u>	<u>1,109,735</u>	<u>884,025</u>	<u>884,025</u>
Expenditure on:					
Charitable activities	6	<u>(947,961)</u>	<u>(947,961)</u>	<u>(830,922)</u>	<u>(830,922)</u>
Total expenditure		<u>(947,961)</u>	<u>(947,961)</u>	<u>(830,922)</u>	<u>(830,922)</u>
Net income		<u>161,774</u>	<u>161,774</u>	<u>53,103</u>	<u>53,103</u>
Net movement in funds		161,774	161,774	53,103	53,103
Reconciliation of funds					
Total funds brought forward		<u>596,577</u>	<u>596,577</u>	<u>543,474</u>	<u>543,474</u>
Total funds carried forward	17	<u><u>758,351</u></u>	<u><u>758,351</u></u>	<u><u>596,577</u></u>	<u><u>596,577</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

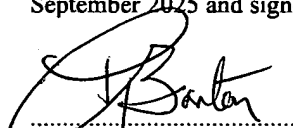
The funds breakdown for 2025 and 2024 is shown in note 17.

Northern Counties Eventide Home Limited

**(Registration number: 01992759)
Balance Sheet as at 31 March 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	574,224	570,648
Current assets			
Debtors	14	87,705	23,933
Cash at bank and in hand		<u>178,557</u>	<u>69,055</u>
		266,262	92,988
Creditors: Amounts falling due within one year	15	<u>(82,135)</u>	<u>(67,059)</u>
Net current assets		<u>184,127</u>	<u>25,929</u>
Net assets		<u>758,351</u>	<u>596,577</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>758,351</u>	<u>596,577</u>
Total funds	17	<u>758,351</u>	<u>596,577</u>

The financial statements on pages 11 to 22 were approved by the trustees, and authorised for issue on 26 September 2025 and signed on their behalf by:


.....
Dr P G Barton
Chairman and Trustee

Northern Counties Eventide Home Limited

Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net income		161,774	53,103
Adjustments to cash flows from non-cash items			
Depreciation		<u>503</u>	<u>95</u>
		162,277	53,198
Working capital adjustments			
Increase in debtors	14	(63,772)	(9,922)
Increase/(decrease) in creditors (other than deferred income)	15	10,771	(9,590)
Increase/(decrease) in deferred income		<u>4,305</u>	<u>(4,913)</u>
Net cash flows from operating activities		113,581	28,773
Cash flows from investing activities			
Purchase of tangible fixed assets	13	<u>(4,079)</u>	<u>(947)</u>
Net increase in cash and cash equivalents		109,502	27,826
Cash and cash equivalents - opening balance		<u>69,055</u>	<u>41,229</u>
Cash and cash equivalents - closing balance		<u><u>178,557</u></u>	<u><u>69,055</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

Northern Counties Eventide Home Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

36 Lancaster Road
Birkdale
Southport
Lancashire
PR8 2LE

The principal place of business is:

36 Lancaster Road
Birkdale
Southport
Lancashire
PR8 2LE

These financial statements were authorised for issue by the trustees on 26 September 2025.

2 Accounting policies

Summary of significant accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Northern Counties Eventide Home Limited 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 notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Factors relating to the trustees' assessment are noted in the trustees' report.

Northern Counties Eventide Home Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Deferred income

Fees for residential care are invoiced in advance on a four-weekly cycle. Amounts invoiced for future periods are included within deferred income at balance sheet dates and are released to incoming resources in the period for which they have been invoiced. Deferred income further includes fees for the provision of residential care received in cash in advance of invoice.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Northern Counties Eventide Home Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation rate and method
Long leasehold property	Not depreciated
Fixtures and fittings	10% on reducing balance
Motor vehicles	25% on reducing balance

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Judgements and key sources of estimation uncertainty

Judgements

In the application of the charity'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 periods.

Key sources of estimation uncertainty

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows.

Depreciation

The depreciation expense is the recognition of the decline in the value of the asset and allocation of the cost of the asset over the periods in which the asset will be used. Judgements are made as to the estimated useful life of the assets; these are regularly reviewed to reflect the changing environment.

Northern Counties Eventide Home Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

Deferred and accrued income

Deferred and accrued income is based on the assumption that the amounts received or to be received are recognised in the period in which the work was done. Any amounts estimated are based on past experiences and amounts received after the year end. These judgements are regularly reviewed to reflect the changing environment.

4 Income from donations and legacies

	Unrestricted funds	Total 2025	Total 2024
	General	2025	2024
	£	£	£
Donations from individuals	15,674	15,674	48,752
Legacies	69,135	69,135	-
	<u>84,809</u>	<u>84,809</u>	<u>48,752</u>

5 Income from charitable activities

	Unrestricted funds	Total 2025	Total 2024
	General	2025	2024
	£	£	£
Provision of residential care	1,024,926	1,024,926	835,273
	<u>1,024,926</u>	<u>1,024,926</u>	<u>835,273</u>

6 Expenditure on charitable activities

	Unrestricted funds	Total 2025	Total 2024
	General	2025	2024
	£	£	£
Residential care	277,345	277,345	223,893
Depreciation of fixed assets	503	503	95
Staff costs	645,981	645,981	586,122
Governance costs	24,132	24,132	20,812
Note			
	<u>947,961</u>	<u>947,961</u>	<u>830,922</u>

Northern Counties Eventide Home Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

7 Analysis of governance and support costs

	Unrestricted funds	Total 2025	Total 2024
	General	£	£
	£	£	£
Auditor's remuneration	4,000	4,000	-
Independent examiner's fees	-	-	2,625
Payroll and bookkeeping fees	20,132	20,132	18,187
	24,132	24,132	20,812

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Staff costs during the year were:		
Wages and salaries	587,623	536,327
Social security costs	46,094	37,812
Pension costs	12,264	11,983
	645,981	586,122

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025	2024
	No	No
Charitable activities	28	30

No employee received emoluments of more than £60,000 during the year.

10 Independent examiner's remuneration

	2025	2024
	£	£
Examination of the financial statements	-	2,625

Northern Counties Eventide Home Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

11 Auditor's remuneration

	2025 £	2024 £
Audit of the financial statements	4,000	-

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost or valuation				
At 1 April 2024	569,796	8,927	37,964	616,687
Additions	-	4,079	-	4,079
At 31 March 2025	569,796	13,006	37,964	620,766
Depreciation				
At 1 April 2024	-	8,075	37,964	46,039
Charge for the year	-	503	-	503
At 31 March 2025	-	8,578	37,964	46,542
Net book value				
At 31 March 2025	569,796	4,428	-	574,224
At 31 March 2024	569,796	852	-	570,648

Revaluation

Land and buildings comprise a leasehold property with a lease of 999 years from 1 January 1904. This was revalued on 13 June 2017 at £550,000 by Fitton Estates, independent specialist estate agents of Southport, Merseyside and this revaluation is reflected in the accounts.

Had this class of asset been measured on a historical cost basis, the carrying amount would have been £492,066 (2024 - £492,066).

14 Debtors

	2025 £	2024 £
Trade debtors	13,901	21,950
Prepayments	4,669	1,983
Accrued income	69,135	-
	87,705	23,933

Northern Counties Eventide Home Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

15 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	16,225	8,152
Other taxation and social security	12,713	9,651
Other creditors	3,100	4,838
Accruals	8,742	7,368
Deferred income	<u>41,355</u>	<u>37,050</u>
	<u>82,135</u>	<u>67,059</u>

	2025	2024
	£	£
Deferred income - brought forward	37,050	41,963
Resources deferred in the period	41,355	37,050
Amounts released from previous periods	<u>(37,050)</u>	<u>(41,963)</u>
Deferred income - carried forward	<u>41,355</u>	<u>37,050</u>

16 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £12,264 (2024 - £11,983).

Contributions totalling £2,513 (2024 - £2,248) were payable to the scheme at the end of the year and are included in creditors.

Northern Counties Eventide Home Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

17 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
General	518,847	1,109,735	(947,961)	(496,494)	184,127
Unrestricted designated funds					
Revaluation reserve	77,730	-	-	-	77,730
Fixed assets	-	-	-	496,494	496,494
Total funds	<u>596,577</u>	<u>1,109,735</u>	<u>(947,961)</u>	<u>-</u>	<u>758,351</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £		Balance at 31 March 2024 £
Unrestricted funds					
General	465,744	884,025	(830,922)		518,847
Revaluation reserve	77,730	-	-		77,730
Total funds	<u>543,474</u>	<u>884,025</u>	<u>(830,922)</u>		<u>596,577</u>

18 Analysis of net assets between funds

	Unrestricted funds		Total funds £
	General £	Designated £	
Year Ended 31 March 2025			
Tangible fixed assets	-	574,224	574,224
Current assets	266,262	-	266,262
Current liabilities	(82,135)	-	(82,135)
Total net assets	<u>184,127</u>	<u>574,224</u>	<u>758,351</u>
	Unrestricted funds		Total funds £
	General £	Designated £	
Year Ended 31 March 2024			
Tangible fixed assets	-	570,648	570,648
Current assets	92,988	-	92,988
Current liabilities	(67,059)	-	(67,059)
Total net assets	<u>25,929</u>	<u>570,648</u>	<u>596,577</u>

Northern Counties Eventide Home Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

19 Comparative figures

For year end 31 March 2024, an independent examination was undertaken on the financial statements. Those figures remain unaudited.