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**LINDFIELD CHRISTIAN CARE HOME**  
(A company limited by guarantee)

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**LINDFIELD CHRISTIAN CARE HOME**  
**(A company limited by guarantee)**

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**LINDFIELD CHRISTIAN CARE HOME**  
**(A company limited by guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Trustees**

C C Taylor (resigned 12 July 2021)  
J Nurse  
J Lee  
S Cowdy  
M Odell  
Dr. I Johnson  
Dr. K Hargin (appointed 9 November 2020)  
A J Newnham (appointed 17 May 2021)  
L Hawes (appointed 12 July 2021)

**Company registered number**

02416122

**Charity registered number**

802108

**Registered office**

Compton House  
Compton Road  
Lindfield  
West Sussex  
RH16 2JZ

**Company secretary**

J Nurse

**Registered manager**

Mrs M Marsh

**Independent auditors**

Baldwin Scofield Ltd  
Chartered Accountants  
Statutory Auditors  
3 Newhouse Business Centre  
Old Crawley Road  
Horsham  
West Sussex  
RH12 4RU

**Bankers**

Barclays Bank PLC  
High Street  
Leicester  
LE87 2BB

## LINDFIELD CHRISTIAN CARE HOME

(A company limited by guarantee)

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

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The Trustees present their annual report together with the audited financial statements of the Company for the year 1 January 2021 to 31 December 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

#### **Objectives and activities**

##### **● Policies and objectives**

The charity (and the company) was formed to maintain and operate one or more Christian residential/nursing homes in Lindfield, West Sussex and the adjoining area, to care for the elderly, ill, convalescent or infirm. The objectives of the charity are to meet the physical, emotional and spiritual needs of all the residents of the home(s) run by the charity, whether they be members of the Lindfield churches or the community at large, who are elderly and in need of nursing care or residential accommodation provided in a Christian environment and who have made it their home.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### **● Strategies for achieving objectives**

The key element of the charity's medium to long term strategy is to maintain, through the activities of the company, one or more Christian nursing and residential homes that can deliver the provision of excellent care and facilities to meet the physical, emotional and spiritual needs of the residents. From a financial perspective, it is the intention of the Trustees to reinvest any surplus funds generated by the company in the upkeep, maintenance and improvement of its facilities and quality of care and, where appropriate, to further develop the services the charity can provide.

##### **● Activities undertaken to achieve objectives**

The main activities currently undertaken by the charity, through the activities of the company, in order to meet these objectives are to run two homes in Lindfield, West Sussex. The first of these is the nursing home known as Compton House which can accommodate up to 27 residents. The second of these is Little Compton, which provides separate accommodation for independent living for up to 9 residents. There have been no material changes in these activities over the previous year, and while the Trustees are not currently expecting to make any material changes to these activities over the coming year they are aware of the need to keep under review the activities undertaken by the company in light of the societal, financial and demographic changes emerging following the Covid-19 pandemic.

**LINDFIELD CHRISTIAN CARE HOME**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Objectives and activities (continued)**

● **Main activities undertaken to further the Company's purposes for the public benefit**

In order to support the charitable purposes, the charity currently sets aside a proportion of its annual income to meet cases of financial need, whether for existing residents or for new residents who may have a shortfall in funding source, whether it be provided from statutory bodies or from private means. It is also the intention of the Trustees to ensure that the services provided by the charity are available for all relevant sections of the community (i.e. elderly persons) and to undertake appropriate promotion of the charity within the community to promote its services to prospective residents and beneficiaries.

**Achievements and performance**

● **Key financial performance indicators**

The Trustees review the financial performance of the company (and, hence, of the charity) in relation to an established budget for each financial year. The key financial performance indicators include the overall net income of the company, the amount of fees payable by the residents, the amount of overall expenditure (including expenditure in support of the charitable purposes) and the cash resources of the company (taking into account the long-term loan arrangements in place with the bank).

● **Review of activities**

As for many people and organisations across the world, 2021 for the company, the staff and the residents was a year of gradually recovering from the worst impacts of the Covid-19 pandemic, although still not to the extent that 'normal service' has been resumed yet. As reported last year, the company was fairly well-placed from both the perspective of its own financial resilience, and also in its day-to-day activities, policies and procedures already in operation within the Homes, to be able to meet the difficulties that the pandemic brought throughout the UK and the rest of the world.

In order to further improve its financial resilience, in January 2021 the company agreed a new £275,000 loan from Barclays Bank under the terms of the UK government's CBILS arrangements, under which repayments commence in January 2022 and the loan is scheduled to be fully repaid by January 2027. As well as providing the company with the capacity to undertake some improvements throughout the Homes, and to replace equipment as required, the company has also been able to fully segregate the funds received from residents as initial deposits and keep these in accounts that are separate from the company's operating accounts, which is in line with the CMA advice on consumer law issued to UK care home providers in December 2021.

From an operational perspective, the early part of 2021 saw the company still working under relatively tight restrictions (e.g. limited visiting for residents, with staff and residents undergoing regular Covid testing, new residents only taken in following full testing and an initial isolation period). These restrictions only began to be loosened in Spring/early Summer once residents and staff were able to take advantage of the UK's vaccination programme, although late in 2021 (and early in 2022) the Covid infection rates were again increasing across the UK, so necessary precautions have continued to be in place (e.g. on external visitors) in order to safeguard the residents of the Homes.

**LINDFIELD CHRISTIAN CARE HOME**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Achievements and performance (continued)**

● **Review of activities (continued)**

By the time the UK Government's Furlough arrangements ended in September 2021, the staffing situation in the Homes had stabilised and meant that there was very little need to rely on Agency staff to cover the required shifts. Throughout the pandemic, the Trustees have been very impressed by the dedication, commitment and professionalism of the Management and staff team, and are aware that the residents of the Homes have also been grateful for the support they have provided on a daily basis. It was therefore a great shock to the entire team, when the Housekeeping Supervisor of the Homes, Neil, died suddenly in July 2021, and his loss was greatly felt by his many colleagues and the residents within the Homes. Between 11 November 2021 and 15 March 2022 it was a legal requirement for all staff to be fully vaccinated against Covid-19, unless exempt. There were a few staff members who were impacted by this legislation and regrettably had to leave the company by 11 November 2021.

The Registered Manager, Mrs Mandy Marsh continues to lead the Management and staff, ably supported by the Deputy Manager, Mrs Kerry Eke, and through their leadership and example the Trustees are gratified to note that the Homes continue to be run in a highly professional and effective manner and with the Christian ethos of the Homes still to the fore.

The Trustees have also been extremely fortunate to have counted Mrs Kirsty Taylor as one of their number for 22 years, including 16 years as Chair of the Trustees, and so it is with sadness that we report that she retired from the role in July 2021, but the Trustees are grateful for all she has contributed over her years as a trustee and as a volunteer in the Homes. Her commitment to the work of the company, to the maintenance of the highest standards of care (as exemplified in the very positive ratings awarded by CQC and its predecessor bodies during her tenure) and to the wellbeing of the residents and the staff has been exemplary throughout her time as a trustee, and her wisdom and counsel will be missed. However, we are pleased to have had another new Trustee join, also in July 2021, so look forward to working with Louise Hawes as she settles into her role.

While 2020 was a truly exceptional year for the company, its staff and residents (as reported last year), so 2021 has been a year of steady recuperation and recovery, albeit from a very difficult previous year. Unfortunately this still resulted in an overall deficit in the financial result for the year, with an operating deficit, prior to the revaluation/depreciation of the freehold properties, of £36,102 (2020: deficit of £75,501). Despite this, the company continues to maintain its financial resilience and to repay its long-term loan arrangements with the bank in line with expectations.

In line with the valuation options permitted under FRS 102, the Trustees have opted to show an amount in the accounts in respect of the company's main assets (being the freehold properties at 40 and 42 Compton Road, Lindfield) at deemed cost less depreciation. The value at 31 December 2021 is stated as being £2,029,431 (2020 value: £2,075,555). Under FRS 102, the Trustees could instead have elected to adopt a market valuation method. While the Trustees consider that this alternative method would probably give a more appropriate value over the long term, it would require the Trustees to periodically use the financial resources of the charity to obtain external professional valuations, and the Trustees have taken the view that this would be an unnecessary and profligate use of charity funds and would not serve any useful purpose. Therefore, the valuation of the freehold properties as stated in these accounts is unlikely to represent a value that is considered to be at or close to their market value.

**LINDFIELD CHRISTIAN CARE HOME**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Achievements and performance (continued)**

● **Factors relevant to achieve objectives**

The Trustees believe that the charity, through the activities of the company, continues to operate successfully and in accordance with its objectives, and is able to generate sufficient cashflow to continue to service its debts and other obligations. The Trustees therefore consider that the charity is currently operating on a sound and sustainable financial footing which provides the foundation for a flourishing business and caring environment with which to meet its objectives, in line with both its legal/regulatory requirements and with Christian principles.

● **Investment policy and performance**

Where the company has any surplus funds, these are to be maintained in cash, short term deposits and/or other money market instruments which are not expected to contain risks to the capital. In considering where to invest any such surplus funds, the Trustees recognise the potential need to diversify where the company places its funds to effectively manage its operational and credit risks.

**Financial review**

● **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

● **Reserves policy**

The Trustees ensure that the charity maintains sufficient cash reserves to cover all financial obligations as they fall due and at all times segregate funds to cover the refund of client deposits.

● **Material investments policy**

The company has no material investments. The company's main assets are the freehold properties at 40 and 42 Compton Road, Lindfield, which are inextricably linked with the operational activities of the nursing home Compton House and the residential home Little Compton.

● **Financial risk management objectives and policies**

Throughout the period the Trustees and management continue to review the risks faced by the company which entails the review of the risk register and an assessment of the current controls in place for the most significant risks faced by the company. The Trustees consider that the processes adopted are in line with general risk management industry standards, and specifically the recommendations made by the Charity Commission as well as relevant guidance provided from time to time by the Care Quality Commission and other statutory bodies.

## LINDFIELD CHRISTIAN CARE HOME

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

#### ● Principal funding

The company has in place one long-term loan arrangement with Barclays Bank plc, secured on the company's main assets (being the freehold properties at 40 and 42 Compton Road, Lindfield), as well as a CBILS loan effected in January 2021. The interest and capital on both these loans are being repaid by monthly instalments from the operating cash resources generated by the company (although no monthly instalments were required under the terms of the CBILS loan during 2021), with the total outstanding loan amount of £350,442 at 31 December 2021 (2020: £118,976). The CBILS loan is due to be fully repaid by January 2027 with the balance on the other long-term loan arrangement due to be fully repaid by 2029.

#### Structure, governance and management

##### ● Constitution

Lindfield Christian Care Home is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association dated 23 August 1989.

##### ● Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. The Trustees are all individuals who act in a voluntary capacity as both directors of the company and trustees of the charity and are drawn from the membership of various local churches. A volunteer's DBS check is mandatory before any individual may take up a role as a trustee of the charity.

##### ● Organisational structure and decision-making policies

The Trustees are responsible for setting the policy and strategic direction of the charity and for overseeing the management of the company to ensure that such policies and strategic direction are being adhered to. In order to help fulfil this responsibility, the Trustees receive regular reports on the financial and operational activities of the company and meet regularly with the Registered Manager and other management. In addition, several of the trustees regularly visit and spend time with the residents, the staff and the volunteers in the homes.

On a day-to-day basis, the Registered Manager (Mrs Mandy Marsh) leads a team of dedicated professionals, including nursing and other care staff, together with administration, catering and domestic staff. The Registered Manager is supported by a team of specialist managers, who are in daily contact with the staff, the residents and a large team of volunteer helpers. The Trustees have given the Registered Manager delegated responsibility for day-to-day management decisions, within certain constraints (including the agreed policies). Where issues arise outside the scope of these delegated responsibilities, such issues are referred to the Trustees for consideration and, if appropriate, for updating and/or setting new policies.

##### ● Policies adopted for the induction and training of Trustees

New trustees are supplied with information published by the Charity Commission on the responsibilities and expectations of those appointed to charity work. The latest accounts and statutory information is provided to new trustees, and whatever interview time the new appointee requires with other trustees or managers is made available.

## LINDFIELD CHRISTIAN CARE HOME

(A company limited by guarantee)

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

#### Plans for future periods

The current financial position and outlook, including the position in relation to the Covid-19 pandemic, means that the Trustees expect the company to continue to provide broadly its current range of services and activities over the foreseeable future. While the Trustees are not currently expecting to make any material changes to these activities over the coming year they are aware of the need to keep under review the activities undertaken by the company in light of the societal, financial and demographic changes emerging following the Covid-19 pandemic.

In the medium/long term, the Trustees consider that the current central Government spending constraints (as has become evident in the regular media reports about the social care funding crisis, and having been compounded by the costs to the Government of supporting the economy throughout the pandemic) are likely to impact adversely upon the financial support provided to the elderly by the various relevant statutory bodies, notwithstanding the introduction from April 2023 of the new Health and Social Care Levy on employers and employees. Therefore, the Trustees consider that this could adversely affect the scope and scale of services and activities that the company could provide. For this reason, the Trustees are seeking to further enhance the financial and organisational resilience of the company, primarily by budgeting for ongoing operating surpluses each year and keeping under review the company's long-term financing requirements, as well as by actively monitoring the likely regulatory and operational developments, in order to be able to respond appropriately and to continue to provide broadly its current range of services and activities over the medium/long term.

#### Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes 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. 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 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 then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**LINDFIELD CHRISTIAN CARE HOME**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Auditors**

The auditors, Baldwin Scofield Ltd, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 23 August 2022 and signed on their behalf by:

**Dr. I Johnson**

**LINDFIELD CHRISTIAN CARE HOME**  
**(A company limited by guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LINDFIELD CHRISTIAN CARE HOME**

**Opinion**

We have audited the financial statements of Lindfield Christian Care Home (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, 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 December 2021 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 Charities Act 2011.

**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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

**LINDFIELD CHRISTIAN CARE HOME**  
**(A company limited by guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LINDFIELD CHRISTIAN CARE HOME**  
**(CONTINUED)**

**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 Auditors' report thereon. Our opinion on the financial statements does not cover the other information and 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.

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

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

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

**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes 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.

**LINDFIELD CHRISTIAN CARE HOME**  
**(A company limited by guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LINDFIELD CHRISTIAN CARE HOME**  
**(CONTINUED)**

**Auditors' responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 Auditors' 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our procedures are designed in the context of the charity, its operations and the overall nature of the governance of the organisation both in terms of structure and the individuals involved and we have determined that these are of high integrity.

We have made enquiries of management and of those tasked with governance as to whether they are aware of actual or potential litigation or claims arising from irregularities or fraud, we have reviewed entries made in the accounting records in order to detect irregularities including fraud. These procedures, in addition to our analytical review and testing during the audit, have enabled us to conclude that our procedures are capable of detecting irregularities including fraud.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.

**Use of our 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 Auditors' 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 members, as a body, for our audit work, for this report, or for the opinions we have formed.

**Baldwin Scofield Ltd**  
Chartered Accountants  
Statutory Auditors  
3 Newhouse Business Centre  
Old Crawley Road  
Horsham  
West Sussex  
RH12 4RU

23 August 2022

Baldwin Scofield Ltd are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**LINDFIELD CHRISTIAN CARE HOME**  
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies	3	36,687	15,911	52,598	78,447
Charitable activities	4	-	1,509,935	1,509,935	1,353,092
Investments	5	-	394	394	429
Other income	6	-	4,328	4,328	1,396
<b>Total income</b>		<u>36,687</u>	<u>1,530,568</u>	<u>1,567,255</u>	<u>1,433,364</u>
<b>Expenditure on:</b>					
Charitable activities	7	37,729	1,611,752	1,649,481	1,554,989
<b>Total expenditure</b>		<u>37,729</u>	<u>1,611,752</u>	<u>1,649,481</u>	<u>1,554,989</u>
<b>Net movement in funds</b>		<u>(1,042)</u>	<u>(81,184)</u>	<u>(82,226)</u>	<u>(121,625)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		5,210	2,052,841	2,058,051	2,179,676
Net movement in funds		(1,042)	(81,184)	(82,226)	(121,625)
<b>Total funds carried forward</b>		<u><u>4,168</u></u>	<u><u>1,971,657</u></u>	<u><u>1,975,825</u></u>	<u><u>2,058,051</u></u>

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

The notes on pages 16 to 32 form part of these financial statements.

**LINDFIELD CHRISTIAN CARE HOME**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 02416122**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	12	2,122,320	2,171,687
<b>Current assets</b>			
Stocks	13	1,000	1,000
Debtors	14	62,978	15,270
Cash at bank and in hand		322,644	115,363
		386,622	131,633
Creditors: amounts falling due within one year	15	(239,572)	(170,166)
<b>Net current assets / liabilities</b>		<b>147,050</b>	<b>(38,533)</b>
<b>Total assets less current liabilities</b>		<b>2,269,370</b>	<b>2,133,154</b>
Creditors: amounts falling due after more than one year	16	(293,545)	(75,103)
<b>Total net assets</b>		<b>1,975,825</b>	<b>2,058,051</b>
<b>Charity funds</b>			
Restricted funds	18	4,168	5,210
Unrestricted funds	18	1,971,657	2,052,841
<b>Total funds</b>		<b>1,975,825</b>	<b>2,058,051</b>

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

**LINDFIELD CHRISTIAN CARE HOME**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 02416122**

**BALANCE SHEET (CONTINUED)**  
**AS AT 31 DECEMBER 2021**

The financial statements were approved and authorised for issue by the Trustees on 23 August 2022 and signed on their behalf by:

**Dr. I Johnson**

The notes on pages 16 to 32 form part of these financial statements.

**LINDFIELD CHRISTIAN CARE HOME**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 £	2020 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	11,192	(67,312)
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	(35,378)	(48,164)
	<hr/>	<hr/>
<b>Net cash used in investing activities</b>	<b>(35,378)</b>	<b>(48,164)</b>
	<hr/>	<hr/>
<b>Cash flows from financing activities</b>		
Cash inflows from new borrowing	275,000	-
Repayments of borrowing	(43,533)	(35,810)
	<hr/>	<hr/>
<b>Net cash provided by/(used in) financing activities</b>	<b>231,467</b>	<b>(35,810)</b>
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	<b>207,281</b>	<b>(151,286)</b>
Cash and cash equivalents at the beginning of the year	115,363	266,649
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>322,644</b>	<b>115,363</b>
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 16 to 32 form part of these financial statements

**LINDFIELD CHRISTIAN CARE HOME**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**1. General information**

The company is constituted under a Memorandum of Association dated 23 August 1989 and is a registered charity, number 802108.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Lindfield Christian Care Home 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.

**2.2 Income**

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**LINDFIELD CHRISTIAN CARE HOME**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**2. Accounting policies (continued)**

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 2% straight line (Nil prior to 2016)
Plant and machinery	- 20% straight line
Fixtures and fittings	- 12.5% straight line

**2.6 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**2.7 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**2. Accounting policies (continued)**

**2.8 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.10 Financial instruments**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.11 Pensions**

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

**2.12 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**LINDFIELD CHRISTIAN CARE HOME**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**3. Income from grants, donations and legacies**

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Donations	-	3,681	<b>3,681</b>
Legacies	-	10,000	<b>10,000</b>
Grants	36,687	2,230	<b>38,917</b>
	<u>36,687</u>	<u>15,911</u>	<u><b>52,598</b></u>
	<u><i>Restricted funds 2020 £</i></u>	<u><i>Unrestricted funds 2020 £</i></u>	<u><i>Total funds 2020 £</i></u>
Donations	-	8,220	8,220
Grants	43,161	27,066	70,227
	<u>43,161</u>	<u>35,286</u>	<u>78,447</u>

**4. Income from charitable activities**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Income from charitable activities	<u>1,509,935</u>	<u><b>1,509,935</b></u>
	<u><i>Unrestricted funds 2020 £</i></u>	<u><i>Total funds 2020 £</i></u>
Income from charitable activities	<u>1,353,092</u>	<u>1,353,092</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**5. Investment income**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Investment income - local cash	394	<b>394</b>

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Investment income - local cash	429	429

**6. Other incoming resources**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Other incoming resources	4,328	<b>4,328</b>

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Other incoming resources	1,396	1,396

**LINDFIELD CHRISTIAN CARE HOME**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Direct costs - Charitable activities	36,687	1,528,049	<b>1,564,736</b>
Direct costs - Governance	1,042	83,703	<b>84,745</b>
	<u>37,729</u>	<u>1,611,752</u>	<u><b>1,649,481</b></u>
	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Direct costs - Charitable activities	43,161	1,431,046	1,474,207
Direct costs - Governance	-	80,782	80,782
	<u>43,161</u>	<u>1,511,828</u>	<u>1,554,989</u>

**8. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>
Direct costs - Charitable activities	1,402,858	161,878	<b>1,564,736</b>
Direct costs - Governance	84,745	-	<b>84,745</b>
	<u>1,487,603</u>	<u>161,878</u>	<u><b>1,649,481</b></u>

**LINDFIELD CHRISTIAN CARE HOME**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**8. Analysis of expenditure by activities (continued)**

	<i>Activities undertaken directly 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Direct costs - Charitable activities	1,348,529	125,678	1,474,207
Direct costs - Governance	80,782	-	80,782
	<u>1,429,311</u>	<u>125,678</u>	<u>1,554,989</u>

**Analysis of direct costs**

	<b>Care Home Activity 2021 £</b>	<b>Governance 2021 £</b>	<b>Total funds 2021 £</b>
Staff costs	1,132,010	-	<b>1,132,010</b>
Depreciation	-	84,745	<b>84,745</b>
Consumables	124,073	-	<b>124,073</b>
Cleaning	12,339	-	<b>12,339</b>
Premises costs	74,557	-	<b>74,557</b>
Equipment	33,170	-	<b>33,170</b>
Legal & professional fees	13,471	-	<b>13,471</b>
Training and other staff costs	13,238	-	<b>13,238</b>
	<u>1,402,858</u>	<u>84,745</u>	<u><b>1,487,603</b></u>

**LINDFIELD CHRISTIAN CARE HOME**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**8. Analysis of expenditure by activities (continued)**

**Analysis of direct costs (continued)**

	<i>Care Home Activity 2020 £</i>	<i>Governance 2020 £</i>	<i>Total funds 2020 £</i>
Staff costs	1,118,121	-	1,118,121
Depreciation	-	80,782	80,782
Consumables	113,845	-	113,845
Cleaning	11,007	-	11,007
Premises costs	63,537	-	63,537
Equipment	32,101	-	32,101
Legal & professional fees	420	-	420
Training and other staff costs	9,498	-	9,498
	<u>1,348,529</u>	<u>80,782</u>	<u>1,429,311</u>

**Analysis of support costs**

	<b>Support Activity 2021 £</b>	<b>Total funds 2021 £</b>
Staff costs	115,184	<b>115,184</b>
Professional subscriptions	5,328	<b>5,328</b>
Consultancy fees	540	<b>540</b>
Telephone, stationery and postage	4,886	<b>4,886</b>
Office costs	11,479	<b>11,479</b>
Bank charges	348	<b>348</b>
Charitable contributions	18,175	<b>18,175</b>
Interest	2,025	<b>2,025</b>
Audit fee	3,913	<b>3,913</b>
	<u>161,878</u>	<u><b>161,878</b></u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**8. Analysis of expenditure by activities (continued)**

**Analysis of support costs (continued)**

	<i>Support Activity 2020 £</i>	<i>Total funds 2020 £</i>
Staff costs	90,997	90,997
Professional subscriptions	5,090	5,090
Consultancy fees	1,254	1,254
Telephone, stationery and postage	4,938	4,938
Office costs	12,612	12,612
Bank charges	448	448
Charitable contributions	3,070	3,070
Interest	3,752	3,752
Audit fee	3,517	3,517
	<u>125,678</u>	<u>125,678</u>

**9. Auditors' remuneration**

The auditors' remuneration amounts to an auditor fee of £2,750 (2020 - £2,400), and preparation of the statutory accounts of £1,163 (2020 - £1,117).

**10. Staff costs**

	<b>2021 £</b>	<b>2020 £</b>
Wages and salaries	<b>1,142,659</b>	1,102,084
Social security costs	<b>82,613</b>	85,669
Contribution to defined contribution pension schemes	<b>21,922</b>	21,365
	<u><b>1,247,194</b></u>	<u>1,209,118</u>

The average number of persons employed by the Company during the year was as follows:

	<b>2021 No.</b>	<b>2020 No.</b>
	<u><b>51</b></u>	<u>48</u>

No employee received remuneration amounting to more than £60,000 in either year.

**LINDFIELD CHRISTIAN CARE HOME**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**11. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, expenses totalling £318 were reimbursed or paid directly to 3 Trustees (2020 - £13 to 1 Trustee)..

**12. Tangible fixed assets**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
<b>Cost or valuation</b>				
At 1 January 2021	2,306,175	284,279	285,037	2,875,491
Additions	-	10,375	25,003	35,378
At 31 December 2021	<u>2,306,175</u>	<u>294,654</u>	<u>310,040</u>	<u>2,910,869</u>
<b>Depreciation</b>				
At 1 January 2021	230,620	247,389	225,795	703,804
Charge for the year	46,124	22,168	16,453	84,745
At 31 December 2021	<u>276,744</u>	<u>269,557</u>	<u>242,248</u>	<u>788,549</u>
<b>Net book value</b>				
At 31 December 2021	<u><u>2,029,431</u></u>	<u><u>25,097</u></u>	<u><u>67,792</u></u>	<u><u>2,122,320</u></u>
At 31 December 2020	<u><u>2,075,555</u></u>	<u><u>36,890</u></u>	<u><u>59,242</u></u>	<u><u>2,171,687</u></u>

**13. Stocks**

	2021 £	2020 £
Finished goods and goods for resale	<u><u>1,000</u></u>	<u><u>1,000</u></u>

**LINDFIELD CHRISTIAN CARE HOME**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**14. Debtors**

	2021 £	2020 £
Trade debtors	50,449	7,597
Other debtors	2,383	1,432
Prepayments and accrued income	10,146	6,241
	62,978	15,270

**15. Creditors: Amounts falling due within one year**

	2021 £	2020 £
Bank loans	56,897	43,873
Trade creditors	19,216	17,672
Other creditors	105,323	64,220
Accruals and deferred income	58,136	44,401
	239,572	170,166

The current portion of the mortgage loan as disclosed above is secured as more fully documented in note 16 below.

**16. Creditors: Amounts falling due after more than one year**

	2021 £	2020 £
Bank loans	293,545	75,103

Included within the above are amounts falling due as follows:

	2021 £	2020 £
<b>Between one and two years</b>		
Bank loans	62,898	10,000
<b>Between two and five years</b>		
Bank loans	200,218	30,000
<b>Over five years</b>		
Bank loans	30,429	35,103

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The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	<b>2021</b>	<i>2020</i>
	£	£
Payable or repayable by instalments	<b>30,429</b>	<i>35,103</i>
	<b>30,429</b>	<i>35,103</i>
	<b>30,429</b>	<i>35,103</i>

The mortgage loans amounting to £75,442 (2020 - £118,976) are secured on the company's main assets being the freehold properties at 40 and 42 Compton Road, Lindfield, West Sussex, RH16 2JZ. The mortgage taken out in 2019 has an outstanding amount of £75,442, bears interest at 2.15% above base rate and is due to be repaid by 2029.

The charity has borrowed £275,000 under the government backed CBILS loan arrangements introduced to deal with the impact of the Covid-19 pandemic. The CBILS Loan bears interest at a rate of 2.99% above Bank of England base rate and the loan is repayable in 60 instalments commencing 7 February 2022, being repaid by 2027.

**17. Financial instruments**

	<b>2021</b>	<i>2020</i>
	£	£
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<b>322,644</b>	<i>115,363</i>
	<b>322,644</b>	<i>115,363</i>
	<b>322,644</b>	<i>115,363</i>

Financial assets measured at fair value through income and expenditure comprise bank balances.

**LINDFIELD CHRISTIAN CARE HOME**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**18. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
Revaluation fund	419,914	-	(46,124)	373,790
Fixed asset fund	1,340,321	-	(37,579)	1,302,742
	<u>1,760,235</u>	<u>-</u>	<u>(83,703)</u>	<u>1,676,532</u>
<b>General funds</b>				
General fund	292,606	1,530,568	(1,528,049)	295,125
	<u>2,052,841</u>	<u>1,530,568</u>	<u>(1,611,752)</u>	<u>1,971,657</u>
<b>Restricted funds</b>				
Restricted fund - Gift for home	5,210	-	(1,042)	4,168
WSCC Covid infection control grant	-	17,840	(17,840)	-
WSCC Covid rapid test fund	-	18,847	(18,847)	-
	<u>5,210</u>	<u>36,687</u>	<u>(37,729)</u>	<u>4,168</u>
<b>Total of funds</b>	<u><u>2,058,051</u></u>	<u><u>1,567,255</u></u>	<u><u>(1,649,481)</u></u>	<u><u>1,975,825</u></u>

**LINDFIELD CHRISTIAN CARE HOME**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**18. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 January 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 December 2020</i>
	£	£	£	£
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
Revaluation fund	466,038	-	(46,124)	419,914
Fixed asset fund	1,374,979	-	(34,658)	1,340,321
	<u>1,841,017</u>	<u>-</u>	<u>(80,782)</u>	<u>1,760,235</u>
<b>General funds</b>				
General fund	333,449	1,390,203	(1,431,046)	292,606
	<u>2,174,466</u>	<u>1,390,203</u>	<u>(1,511,828)</u>	<u>2,052,841</u>
<b>Restricted funds</b>				
Restricted fund - Gift for home	5,210	-	-	5,210
WSSC Covid grant fund	-	43,161	(43,161)	-
	<u>5,210</u>	<u>43,161</u>	<u>(43,161)</u>	<u>5,210</u>
<b>Total of funds</b>	<u><u>2,179,676</u></u>	<u><u>1,433,364</u></u>	<u><u>(1,554,989)</u></u>	<u><u>2,058,051</u></u>

**19. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 January 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31 December 2021</b>
	£	£	£	£
Designated funds	1,760,235	-	(83,703)	1,676,532
General funds	292,606	1,530,568	(1,528,049)	295,125
Restricted funds	5,210	36,687	(37,729)	4,168
	<u>2,058,051</u>	<u>1,567,255</u>	<u>(1,649,481)</u>	<u>1,975,825</u>

**LINDFIELD CHRISTIAN CARE HOME**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
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**19. Summary of funds (continued)**

**Summary of funds - prior year**

	<i>Balance at 1 January 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 December 2020</i>
	£	£	£	£
Designated funds	1,841,017	-	(80,782)	1,760,235
General funds	333,449	1,390,203	(1,431,046)	292,606
Restricted funds	5,210	43,161	(43,161)	5,210
	<u>2,179,676</u>	<u>1,433,364</u>	<u>(1,554,989)</u>	<u>2,058,051</u>

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

**Analysis of net assets between funds - current year**

	<b>Restricted funds 2021</b>	<b>Unrestricted funds 2021</b>	<b>Total funds 2021</b>
	£	£	£
Tangible fixed assets	4,168	2,118,152	<b>2,122,320</b>
Current assets	-	386,622	<b>386,622</b>
Creditors due within one year	-	(192,675)	<b>(192,675)</b>
Creditors due in more than one year	-	(340,442)	<b>(340,442)</b>
<b>Total</b>	<u>4,168</u>	<u>1,971,657</u>	<u><b>1,975,825</b></u>

**Analysis of net assets between funds - prior year**

	<i>Restricted funds 2020</i>	<i>Unrestricted funds 2020</i>	<i>Total funds 2020</i>
	£	£	£
Tangible fixed assets	-	2,171,687	2,171,687
Current assets	5,210	126,423	131,633
Creditors due within one year	-	(170,166)	(170,166)
Creditors due in more than one year	-	(75,103)	(75,103)
<b>Total</b>	<u>5,210</u>	<u>2,052,841</u>	<u>2,058,051</u>

**LINDFIELD CHRISTIAN CARE HOME**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**21. Reconciliation of net movement in funds to net cash flow from operating activities**

	2021 £	2020 £
Net expenditure for the year (as per Statement of Financial Activities)	<b>(82,226)</b>	(121,625)
<b>Adjustments for:</b>		
Depreciation charges	<b>84,745</b>	80,782
Increase in debtors	<b>(47,710)</b>	(1)
Increase/(decrease) in creditors	<b>56,382</b>	(26,468)
<b>Net cash provided by/(used in) operating activities</b>	<b>11,191</b>	(67,312)

**22. Analysis of cash and cash equivalents**

	2021 £	2020 £
Cash in hand	<b>322,644</b>	115,363
<b>Total cash and cash equivalents</b>	<b>322,644</b>	115,363

**23. Analysis of changes in net debt**

	At 1 January 2021 £	Cash flows £	New loans £	At 31 December 2021 £
Cash at bank and in hand	<b>115,363</b>	207,281	-	<b>322,644</b>
Debt due within 1 year	<b>(43,873)</b>	33,873	(46,897)	(56,897)
Debt due after 1 year	<b>(75,103)</b>	9,661	(228,103)	(293,545)
	<b>(3,613)</b>	<b>250,815</b>	<b>(275,000)</b>	<b>(27,798)</b>

**24. Pension commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £21,922 (2020 - £21,148) Nil were payable to the fund at the balance sheet date and are included in creditors.

**LINDFIELD CHRISTIAN CARE HOME**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
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**25. Related party transactions**

From time to time trustees may enter into transactions with the charity. For example, trustees have in the past had relatives reside in the home on normal operational terms which has been disclosed in the financial statements. During 2021, one trustee had a relative who was employed on a part-time basis for a few months by the company on pay rates and other terms and conditions that were the same as those used for all other employees undertaking a similar role.