

**Charity Registration No. 299049**

**Company Registration No. 2223103 (England and Wales)**

**ANGLIA CARE TRUST**  
**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2009**

# ANGLIA CARE TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	C Reid A Baker J Manning L Burrows P Heath M Gibbons A Till K Garrod C Shiers	Resigned 18th November 2008
<b>Secretary</b>	J Sharpe	
<b>Charity number</b>	299049	
<b>Company number</b>	2223103	
<b>Registered office</b>	65 St Matthews Street Ipswich Suffolk IP1 3EW	
<b>Auditors</b>	Larking Gowen Ipswich Limited Chartered Accountants 16a Falcon Street Ipswich Suffolk IP1 1SL	
<b>Bankers</b>	Royal Bank of Scotland Plc 8 - 10 Princes Street Ipswich IP1 1QT	
<b>Solicitors</b>	Prettys 25 Elm Street Ipswich IP1 2AD	

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# ANGLIA CARE TRUST

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## **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ANGLIA CARE TRUST**

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We have audited the accounts of Anglia Care Trust for the year ended 31 March 2009 set out on pages 3 to 15. These accounts have been prepared under the accounting policies set out on page 6 and 7.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of trustees and auditors**

As described in the statement of Trustees responsibilities, the trustees, who are also the directors of Anglia Care Trust for the purposes of company law, are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees have elected for the accounts not to be audited in accordance with the Companies Act 1985. Accordingly we have been appointed as auditors under section 43 of the Charities Act 1993 and report in accordance with regulations made under section 44 of that Act.

Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the accounts give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the information given in the Trustees Report is not consistent with those accounts, if the charity has not kept proper accounting records, if the charity's accounts are not in agreement with these accounting records or if we have not received all the information and explanations we require for our audit.

We read the Trustees Report and consider the implications for our report if we become aware of any apparent misstatements within it.

### **Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the accounts, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

**INDEPENDENT AUDITORS' REPORT (CONTINUED)  
TO THE MEMBERS OF ANGLIA CARE TRUST**

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**Opinion**

In our opinion the accounts:

- give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of affairs of the charity as at 31 March 2009, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended; and
- have been properly prepared in accordance with the Companies Act 1985.

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**Larking Gowen Ipswich Limited**

**Chartered Accountants  
Registered Auditor**

**Ipswich**

# ANGLIA CARE TRUST

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2009

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2009 £	Total 2008 £
<b>Incoming resources</b>						
<b>Incoming resources from generated funds</b>						
Investment income	2	12,714	-	-	12,714	15,278
Incoming resources from charitable activities	3	430,944	182,236	315,441	928,621	1,077,271
<b>Total incoming resources</b>		<b>443,658</b>	<b>182,236</b>	<b>315,441</b>	<b>941,335</b>	<b>1,092,549</b>
<b>Resources expended</b>						
Charitable activities	4 & 5	489,771	200,058	336,769	1,026,598	929,158
Governance costs		8,426	-	-	8,426	12,282
<b>Total resources expended</b>		<b>498,197</b>	<b>200,058</b>	<b>336,769</b>	<b>1,035,024</b>	<b>941,440</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(54,539)</b>	<b>(17,822)</b>	<b>(21,328)</b>	<b>(93,689)</b>	151,109
Gross transfers between funds		(14,539)	24,111	(9,572)	-	-
<b>Net (expenditure)/income for the year/ Net (outgoing)/incoming resources</b>		<b>(69,078)</b>	<b>6,289</b>	<b>(30,900)</b>	<b>(93,689)</b>	151,109
<b>Other recognised gains and losses</b>						
Revaluation of tangible fixed assets		-	(29,000)	-	(29,000)	-
<b>Net movement in funds</b>		<b>(69,078)</b>	<b>(22,711)</b>	<b>(30,900)</b>	<b>(122,689)</b>	151,109
Fund balances at 1 April 2008		280,324	668,633	32,266	981,223	830,114
<b>Fund balances at 31 March 2009</b>		<b>211,246</b>	<b>645,922</b>	<b>1,366</b>	<b>858,534</b>	981,223

All activities were continuing in the year.

# ANGLIA CARE TRUST

## SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2009

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	2009 £	2008 £
Total income	941,335	1,092,549
Total expenditure from income funds	1,035,024	941,440
Exceptional item	-	-
<b>Net (expenditure)/income for the year</b>	<u><u>(93,689)</u></u>	<u><u>151,109</u></u>

The summary income and expenditure account is derived from the statement of financial activities on page 3 which, together with the notes on pages 6 to 15, provides full information on the movements during the year on all funds of the charity.

## STATEMENT OF RECOGNISED GAINS AND LOSSES

<b>Net (expenditure)/income for the year</b>	<b>(93,689)</b>	151,109
Revaluation of tangible fixed assets held by income funds	<b>(29,000)</b>	-
	<u><u>(122,689)</u></u>	<u><u>151,109</u></u>

# ANGLIA CARE TRUST

## BALANCE SHEET AS AT 31 MARCH 2009

	Notes	2009 £	£	2008 £	£
<b>Fixed assets</b>					
Tangible assets	8	550,258		582,846	
<b>Current assets</b>					
Debtors	9	88,917		122,023	
Cash at bank and in hand		273,224		339,027	
		<u>362,141</u>		<u>461,050</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(53,865)</u>		<u>(62,673)</u>	
<b>Net current assets</b>		<u>308,276</u>		<u>398,377</u>	
<b>Net assets</b>		<u>858,534</u>		<u>981,223</u>	
<b>Income funds</b>					
Restricted funds	13	1,366		32,266	
Unrestricted funds:					
Designated funds	14	645,922		668,633	
Other charitable funds		211,246		280,324	
		<u>858,534</u>		<u>981,223</u>	

The directors are satisfied that the company was entitled to exemption from audit under subsection (1) of section 249A of the Companies Act 1985 and the members have not required an audit in accordance with subsection (2) of section 249B. However, an audit is required in accordance with section 43 of the Charities Act 1993.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with section 221 of the Act; and
- preparing accounts which give a true and fair view of the state of affairs of the company at 31 March 2009 and of its profit for the year then ended in accordance with section 226, and otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions of part VII of the Companies Act 1985 relating to small companies.

The accounts were approved by the Board on .....

.....  
C Reid  
Trustee

# ANGLIA CARE TRUST

## NOTES TO THE ACCOUNTS

**FOR THE YEAR ENDED 31 MARCH 2009**

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### **1 Accounting policies**

#### **1.1 Basis of preparation**

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 1985.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

#### **1.2 Incoming resources**

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except in so far as they are incapable of financial measurement.

Grants on capital expenditure are treated as deferred credit and are released to the SOFA in equal instalments over the estimated useful life of the related assets. Grants of a revenue nature are credited to income in the period to which they relate.

Grant income is deferred, even where the income is receivable, when this income is given for expenditure in the following year.

#### **1.3 Resources expended**

Where expenditure is directly attributable to specific activities it has been included in those costs categories. Non recoverable VAT has been included with the relevant expenditure. Allocation of costs of the charity are apportioned on a charitable income basis.

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

Support costs include central functions and have been allocated to activity cost categories on a charitable income basis.

#### **1.4 Tangible fixed assets and depreciation**

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	33.33% on a Straight Line basis
Fixtures, fittings & equipment	25% on a Straight Line basis

No depreciation is provided in respect of freehold building as it is the charity's policy to maintain its property in good condition. Costs of repairs are charged against revenue in the year in which they are incurred.

#### **1.5 Leasing and hire purchase commitments**

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

# ANGLIA CARE TRUST

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2009

### 1 Accounting Policies

(continued)

#### 1.6 Pensions

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

#### 1.7 Accumulated funds

Restricted funds are subject to specific conditions by donors as to how they may be used.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes.

### 2 Investment income

	2009 £	2008 £
Interest receivable	<u>12,714</u>	<u>15,278</u>

### 3 Incoming resources from charitable activities

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2009 £	Total 2008 £
Advice & Guidance	-	-	-	-	10,406
Appropriate Adults	93,847	-	-	93,847	93,020
Children, Young People and Families	103,385	-	98,975	202,360	336,367
Supported Housing	233,660	182,236	216,466	632,362	637,477
General	52	-	-	52	1
	<u>430,944</u>	<u>182,236</u>	<u>315,441</u>	<u>928,621</u>	<u>1,077,271</u>

# ANGLIA CARE TRUST

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2009

#### 4 Total resources expended

	Staff costs £	Other costs £	Total 2009 £	Total 2008 £
<b>Charitable activities</b>				
<u>Advice &amp; Guidance</u>				
Activities undertaken directly	20,845	1,292	22,137	21,879
Support costs	-	-	-	2,281
Total	20,845	1,292	22,137	24,160
<u>Appropriate Adults</u>				
Activities undertaken directly	69,129	4,327	73,456	72,518
Support costs	15,210	4,933	20,143	20,391
Total	84,339	9,260	93,599	92,909
<u>Children, Young People and Families</u>				
Activities undertaken directly	223,224	4,862	228,086	181,992
Support costs	16,755	26,679	43,434	73,736
Total	239,979	31,541	271,520	255,728
<u>Supported Housing</u>				
Activities undertaken directly	305,506	107,446	412,952	415,510
Support costs	154,823	71,586	226,409	139,743
Total	460,329	179,032	639,361	555,253
<u>General</u>				
Activities undertaken directly	-	(19)	(19)	-
Grant funding of activities	-	-	-	903
Support costs	-	-	-	205
Total	-	(19)	(19)	1,108
	<b>805,492</b>	<b>221,106</b>	<b>1,026,598</b>	929,158
<b>Governance costs</b>	-	<b>8,426</b>	<b>8,426</b>	12,282
	<b>805,492</b>	<b>229,532</b>	<b>1,035,024</b>	941,440

Governance costs includes payments to the auditors of £6,250 (2008: £7,140) for audit fees and £850 (2008: £2,750) for other services.

# ANGLIA CARE TRUST

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2009

### 5 Support costs

	Staff costs	Other costs	Total 2009	Total 2008
	£	£	£	£
Advice & Guidance	-	-	-	2,281
Appropriate Adults	15,210	4,933	20,143	20,391
Children, Young People and Families	16,755	10,638	43,434	73,736
Supported Housing	154,823	71,586	226,409	139,743
General	-	-	-	205
<b>Total</b>	<b>186,788</b>	<b>87,157</b>	<b>289,986</b>	<b>236,356</b>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

### 7 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2009 Number	2008 Number
Full time	24	16
Part time	9	13
	<b>33</b>	<b>29</b>

#### Employment costs

	2009 £	2008 £
Wages and salaries	730,435	647,537
Social security costs	56,845	49,173
Pension costs	18,212	12,893
	<b>805,492</b>	<b>709,603</b>

There were no employees whose annual emoluments were £60,000 or more.

# ANGLIA CARE TRUST

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2009

#### 8 Tangible fixed assets

	Land and buildings	Plant and machinery	Fixtures, fittings & equipment	Total
	£	£	£	£
<b>Cost/Valuation</b>				
At 1 April 2008	559,000	66,843	19,800	645,643
Additions	-	3,424	5,134	8,558
Revaluation	(29,000)	-	-	(29,000)
<b>At 31 March 2009</b>	<b>530,000</b>	<b>70,267</b>	<b>24,934</b>	<b>625,201</b>
<b>Depreciation</b>				
At 1 April 2008	-	48,323	14,472	62,795
Charge for the year	-	8,772	3,376	12,148
<b>At 31 March 2009</b>	<b>-</b>	<b>57,095</b>	<b>17,848</b>	<b>74,943</b>
<b>Net book value</b>				
<b>At 31 March 2009</b>	<b>530,000</b>	<b>13,172</b>	<b>7,086</b>	<b>550,258</b>
At 31 March 2008	559,000	18,519	5,327	582,846

The freehold and leasehold land and buildings are valued on an open market basis by the directors based on valuations supplied by independent valuers Fenn Wright and Hamilton Smith as at July 2009. The historic cost/valuation on donation of the land and buildings is £190,698.

If these properties were sold for their revalued amounts it would be necessary to replace them with similar property, and rollover relief against tax on the gain would be available. Accordingly, no timing differences arise and no provision has been made for deferred tax in respect of the revaluation.

9 Debtors	2009	2008
	£	£
Trade debtors	61,359	114,091
Other debtors	20,102	600
Prepayments and accrued income	7,456	7,332
	<b>88,917</b>	<b>122,023</b>

# ANGLIA CARE TRUST

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2009

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<b>10 Creditors: amounts falling due within one year</b>	<b>2009</b>	<b>2008</b>
	£	£
Trade creditors	<b>18,362</b>	26,371
Taxes and social security costs	<b>25,899</b>	29,932
Other creditors	<b>374</b>	320
Accruals	<b>9,230</b>	6,050
	<hr/>	<hr/>
	<b>53,865</b>	62,673
	<hr/>	<hr/>
 <b>11 Pension and other post-retirement benefit commitments</b>		
<b>Defined contribution</b>		
	<b>2009</b>	<b>2008</b>
	£	£
Contributions payable by the company for the year	18,212	12,893
	<hr/>	<hr/>

# ANGLIA CARE TRUST

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2009

#### 12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes. The transfers in the year for the housing projects relate to extra expenditure allocated to the restricted income. The remaining transfers in the year relate to deficits being funded from the unrestricted reserves.

	Movement in funds				Balance at 31 March 2009 £
	Balance at 1 April 2008 £	Incoming resources £	Resources expended £	Transfers £	
<b>Advice &amp; Guidance</b>	(243)	-	-	-	(243)
<b>Children, Young People and Families</b>	-	98,975	(102,877)	3,902	-
<b>Supported Housing</b>					
Floating Support Ipswich	-	15,196	(12,123)	(3,073)	-
Floating Support West	-	14,140	(11,285)	(2,855)	-
Floating Support Bedford	-	46,684	(58,514)	11,830	-
Shared Ipswich	12,477	55,419	(58,651)	(9,245)	-
Stowmarket House	4,422	20,313	(22,381)	(2,354)	-
Haverhill House	7,575	35,632	(40,481)	(2,726)	-
London Road	6,422	26,582	(29,634)	(3,370)	-
Prospect House	-	2,500	(823)	(1,677)	-
<b>General</b>					
Grants/Donations	1,613	-	-	(4)	1,609
	<u>32,266</u>	<u>315,441</u>	<u>336,769</u>	<u>(9,572)</u>	<u>1,366</u>

# ANGLIA CARE TRUST

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2009

### 13 Designated funds

Designated funds have been put aside as reserves to cover refurbishment, contingencies, salary closure fund and the company's core charitable work. The prior year adjustment relates to the transfer of expenditure incurred and designations made in the prior year. The transfers in the year relate to an amount of £5,000 that was designated in 2008 for management review costs but was not spent and therefore returned to unrestricted funds. The remainder of the transfer relates to the allocation of further expenditure against the designated income. Any remaining designated funds are transferred to the designated reserves at the year end.

	Balance at 1 April 2008	Incoming resources	Movement in funds		Balance at 31 March 2009
	£	£	Resources expended	Transfers	£
<b>Supported Housing</b>					
Floating Support Ipswich	-	8,323	(6,640)	(1,683)	-
Floating Support Bedford	-	15,026	(18,833)	3,807	-
Shared Ipswich	-	71,010	(76,330)	5,320	-
Stowmarket House	-	23,695	(26,108)	2,413	-
Haverhill House	-	28,083	(31,904)	3,821	-
London Road	-	36,099	(40,243)	4,144	-
Prospect House	-	-	-	-	-
<b>General</b>					
Reserves	<b>173,331</b>	-	-	6,289	<b>179,620</b>
Property Donations	<b>127,000</b>	-	-	-	<b>127,000</b>
Revaluation of tangible fixed assets	<b>368,302</b>	-	(29,000)	-	<b>339,302</b>
	<b>668,633</b>	<b>182,236</b>	<b>(229,058)</b>	<b>24,111</b>	<b>645,922</b>

# ANGLIA CARE TRUST

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2009

#### 14 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2009 are represented by:				
Tangible fixed assets	83,956	466,302	-	<b>550,258</b>
Current assets	181,155	179,620	1,366	<b>362,141</b>
Creditors: amounts falling due within one year	(53,865)	-	-	<b>(53,865)</b>
	<u>211,246</u>	<u>645,922</u>	<u>1,366</u>	<u><b>858,534</b></u>
Unrealised losses included above:				
On tangible fixed assets	-	(29,000)	-	(29,000)
	<u>-</u>	<u>(29,000)</u>	<u>-</u>	<u>(29,000)</u>
Reconciliation of movements in unrealised losses				
Net losses on revaluations in year	-	(29,000)	-	(29,000)
	<u>-</u>	<u>(29,000)</u>	<u>-</u>	<u>(29,000)</u>
Unrealised losses at 31 March 2009	<u>-</u>	<u>(29,000)</u>	<u>-</u>	<u>(29,000)</u>

#### 15 Commitments under operating leases

At 31 March 2009 the company had annual commitments under non-cancellable operating leases as follows:

	2009 £	2008 £
Expiry date:		
Between two and five years	<b>4,013</b>	1,439

# ANGLIA CARE TRUST

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2009

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#### 16 Summary of services.

##### Advice & Guidance

- providing advice and guidance, such as money advice to adults.

##### Appropriate Adults

- providing a service of representation of Juveniles and Adults with specific learning needs whilst in custody across the region.

##### Mentoring

- providing a service of mentoring to young people and providing training and volunteer management to Referral Panel members across Suffolk.

##### Housing Related Support Services

- delivering a range of housing related services, both accommodation based as well as non-accommodation based floating support, across the region.

##### Community Development

- delivering a range of services aimed at crime prevention and reduction.

#### 17 Post balance sheet events

Since the year end Anglia Care Trust have purchased a property for £117,500 that is going to be used as accommodation based support. Funding of £44,500 has been secured to assist with the property related expenditure.