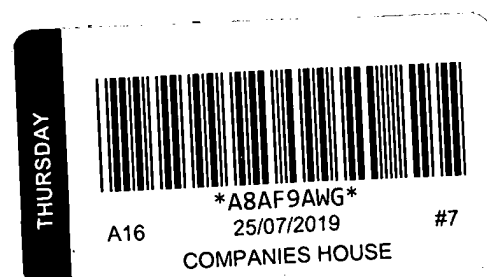


Brendon Nursing Trust Limited  
(Registered Charity Number: 265322)  
(Registered in England and Wales Company Number: 1056359)

# Report and Accounts

For the year ended 31 March 2019



**BRENDON NURSING TRUST LIMITED**  
**A COMPANY LIMITED BY GUARANTEE**

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**FOR THE YEAR ENDED 31 MARCH 2019**

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Registered Charity Number: 265322  
Registered Company Number (England): 1056359

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**BRENDON NURSING TRUST LIMITED  
A COMPANY LIMITED BY GUARANTEE  
(Company Number 1056359)**

**REPORT OF THE TRUSTEE  
FOR THE YEAR ENDED 31 MARCH 2019**

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The Trustee is pleased to present his report together with the financial statements of the charity for the year ended 31st March 2019.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, applicable law and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP FRS102).

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Trustees</b>	Mr N Capon
<b>Company Secretary</b>	Mrs R J McIlroy
<b>Charity number</b>	265322
<b>Company number</b>	1056359
<b>Registered office</b>	The Old Malthouse Victoria Road Winchester SO23 7DU
<b>Solicitors</b>	Bates Wells & Braithwaite LLP London EC4M 6YH

**GOVERNANCE AND MANAGEMENT**

**Governing document**

The Trust is a company limited by guarantee and registered as a Charity. The Charity's objects, powers and proceedings are governed by its Memorandum and Articles of Association.

The policies adopted in furtherance of these objects are laid down in the Statement of Purpose and there have been no changes to these during the year.

**Organisation**

The charity transferred its assets and liabilities to The Brendoncare Foundation on 7 February 2008. Both Charities are based in Winchester and have a long and shared history as well as closely shared values and ethos. It had always been the original intention of the founding Trustees that the two charities should act as one.

Since that date the Charity has not traded. The Home at Park Road that was previously run by the Charity is now run by The Brendoncare Foundation. The Company remains in existence but only for the purpose of receiving donations under existing arrangements with any surplus being subsequently transferred to the Brendoncare Foundation.

On 18 November 2008 the Charity became a 100% subsidiary of The Brendoncare Foundation.

Since the charity became a subsidiary of The Brendoncare Foundation there has been a sole Trustee. The Trustee of the Charity is appointed and removed by the Foundation and is also a trustee of the Foundation. In the event of potential conflicts of interest between the Charity and the Foundation, the policy agreed by both parties is that the Charity's

**BRENDON NURSING TRUST LIMITED  
A COMPANY LIMITED BY GUARANTEE  
(Company Number 1056359)**

**REPORT OF THE TRUSTEE  
FOR THE YEAR ENDED 31 MARCH 2019**

trustee will act solely for the Charity and will not participate in the decisions made by the Foundation. No such potential conflicts arose during the year to 31 March 2019.

**Trustees**

The Trustees who are also the directors for the purpose of company law, who served during the year, were:

Mr N Capon

The Trustee does not have any beneficial interest in the company. The parent company, The Brendoncare Foundation, is the sole member of the company and guarantees to contribute £1 in the event of a winding up.

**Trustee Induction and Training**

The Charity has one Trustee who is also a Trustee of the parent company, The Brendoncare Foundation. Trustees of The Brendoncare Foundation receive induction training provided by the Foundation's and Charity's staff, and attend regular development sessions, provided by staff and third party experts, to enhance their understanding of issues faced by the Charity. On appointment, Trustees receive a handbook containing a broad range of information aimed at assisting them to gain a deeper and more structured understanding of their role and of the Charity, including a copy of the Memorandum and Articles of Association and the Report and Accounts.

**ACHIEVEMENTS AND PERFORMANCE**

The Charity has not traded during the period.

**FINANCIAL REVIEW**

The Charity has not traded during the period.

**Reserves policy**

The charity has transferred all its assets and liabilities to The Brendoncare Foundation and so has no reserves at the end of the year.

**Statement of Trustees Responsibilities**

The Trustee (who is also a director of Brendon Nursing Trust Limited for the purposes of company law) is responsible for preparing the Report of the Trustees and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law require the Trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Company and of the incoming resources and the application of resources, including the income and expenditure, of the Charitable Company for that period.

In preparing these financial statements, the Trustee is required to:

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

The Trustee is responsible for keeping adequate accounting records that disclose, with reasonable accuracy at any time, the financial position of the Charity and enable him to ensure that the financial statements comply with the duty in section 4 of Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**BRENDON NURSING TRUST LIMITED  
A COMPANY LIMITED BY GUARANTEE  
(Company Number 1056359)**

**REPORT OF THE TRUSTEE  
FOR THE YEAR ENDED 31 MARCH 2019**

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The Trustee acknowledges the following responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- The Trustee acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and the dissemination of financial statements may differ from legislation in other jurisdictions.

**Auditors**

The Company has taken exemption from Audit under section 480 of the Companies Act relating to dormant companies as it has not traded during the financial year.

**Small company exemptions**

This report is prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the Board of Trustees

Mr N Capon – Chairman .....

Dated:

*Nicholas C Capon*  
*19<sup>th</sup> July 2019*

**BRENDON NURSING TRUST LIMITED**  
**A COMPANY LIMITED BY GUARANTEE**  
(Company Number 1056359)

**STATEMENT OF FINANCIAL ACTIVITIES  
AND INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2019**

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	Notes	Restricted Funds £	2019 Unrestricted Funds £	Total £	2018 Total £
<b>INCOME &amp; EXPENDITURE</b>					
INCOMING RESOURCES					
Voluntary Income		-	-	-	-
RESOURCES EXPENDED		-	-	-	-
Net income for the year		-	-	-	-
Funds brought forward at 1 April 2018		-	-	-	-
Funds carried forward at 31 March 2019		-	-	-	-

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The Statement of Financial Activities shows all gains and losses for the year.

The notes on pages 6-7 form part of these financial statements.

**BRENDON NURSING TRUST LIMITED**  
**A COMPANY LIMITED BY GUARANTEE**  
**(Company Number 1056359)**

**BALANCE SHEET**  
**FOR THE YEAR ENDED 31 MARCH 2019**

	Notes	2019 £	2018 £
<b>FIXED ASSETS</b>			
Tangible assets		-	-
<b>CURRENT ASSETS</b>			
Debtors	4	-	-
Cash at bank and in hand		-	-
<b>CURRENT LIABILITIES</b>			
Creditors: Amounts falling due within one year	5	-	-
<b>NET CURRENT LIABILITIES</b>		-	-
<b>NET LIABILITIES</b>		-	-
<b>FUNDS</b>			
Unrestricted		-	-
<b>TOTAL FUNDS</b>		-	-

For the year ended 31 March 2019 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating dormant companies.

- The member has not required the company to obtain an audit of its accounts for the year in question in accordance of section 476,
- The director acknowledges his responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 4 to 5 were approved by the Board of Directors on

Approved by the Board of Trustees on

and signed on its behalf by:

 19<sup>th</sup> July 2019  
 Mr N Capon - Trustee

The notes on pages 6-7 form part of these financial statements.

**BRENDON NURSING TRUST LIMITED  
A COMPANY LIMITED BY GUARANTEE  
(Company Number 1056359)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

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**1 ACCOUNTING POLICIES**

**Basis of preparation**

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

The financial statements have been prepared on an accruals basis and include income and expenditure as they are earned or incurred

The accounts cover the year to 31 March 2019, with comparatives for the year to 31 March 2018.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations, legacies and other forms of voluntary income are accounted for gross when receivable.

Donated services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these financial statements.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. The Charity is not registered for VAT and costs are therefore shown inclusive of VAT.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include audit fees and costs linked with the strategic management of the Charity.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity.

**2 TRUSTEES' EMOLUMENTS AND INDEMNITY INSURANCE**

No remuneration was paid or due to the Trustee during the year (2018: £nil). The Trustee was not reimbursed for any expenses incurred (2018: £nil).

The Brendoncare Foundation maintains indemnity insurance to protect the Company and to indemnify Trustees, Officers and Staff against the consequences of any neglect or default on their part. The cost involved is £3,724 (2018: £3,724).

**3 TAXATION**

As a Charity the company is exempt from taxation on income and gains and so no provision for taxation is considered necessary.

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**BRENDON NURSING TRUST LIMITED**  
**A COMPANY LIMITED BY GUARANTEE**  
(Company Number 1056359)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**4 DEBTORS**

	2019 £	2018 £
Balance from The Brendoncare Foundation	-	-
	<u>-</u>	<u>-</u>

**5 CREDITORS**

	2019 £	2018 £
Accruals and Deferred Income	-	-
	<u>-</u>	<u>-</u>

**6 FUNDS**

	at 1/4/18 £	Movements Income £	Expenditure £	at 31/3/19 £
<b>Unrestricted funds:</b>				
General fund	-	-	-	-
<b>Restricted funds:</b>	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**7 ULTIMATE PARENT COMPANY AND ULTIMATE CONTROL**

The Charity's ultimate parent is The Brendoncare Foundation, a company registered in England and Wales which is also a registered charity (charity number 326508). The financial statements of Brendon Nursing Trust Limited have been included in the consolidated financial statements of The Brendoncare Foundation.

The Brendoncare Foundation is controlled by its Trustees.