

THE WILF WARD FAMILY TRUST
(A company limited by guarantee)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

THE WILF WARD FAMILY TRUST
(A company limited by guarantee)

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

Trustees

Professor Dianne Willcocks CBE, Chair
Dr James Adamson (resigned 11 December 2020)
Helen M Burke
Rosemary Du Rose (appointed 12 February 2021)
Andrew P Hudson (appointed 12 February 2021)
Josephine M Mennell (appointed 14 August 2020)
Laura E Rawnsley
Christopher G Sellers
Nicholas J Shaw
Malcolm B Smith
Roger J Stocker (appointed 14 August 2020)

The Trustees would like to thank Dr James Adamson for his contribution during his time as a Trustee.

Company registered number

07568318

Charity registered number

1140852

Registered office

Westgate House, 5 Westgate, Pickering, North Yorkshire, YO18 8BA

Company secretary

Catherine S Sell

Founder Trustees

Wilfred Ward OBE (17 November 1916 - 19 January 2005)
Phyllis Ward (28 February 1921 - 19 December 2009)

Independent auditor

BHP LLP, Rievaulx House, 1 St Mary's Court, Blossom Street, York, YO24 1AH

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND ADVISERS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Bankers

Barclays Bank Plc, Ryedale Group of Branches, P O Box 10, Malton, North Yorkshire, YO17 0ER

Barclays Bank provides the Trust with banking facilities and has worked closely with senior management in order to meet the Trust's requirements.

Solicitors

Hague & Dixon, 12 Smiddy Hill, Pickering, North Yorkshire, YO18 7AN

Hague & Dixon provide the Trust with legal services relating to a range of matters including purchase of properties and lease agreements.

Hempsons Solicitors, The Exchange, Station Parade, Harrogate, HG1 1TS.

Hempsons Solicitors provide the Trust with legal services primarily relating to employment law, industrial relations and health and social care matters.

Joint Investment Advisors

J M Finn & Co, 4th Floor, 33 Park Place, Leeds, LS1 2RY

Investec Wealth & Investment, The Plaza, 100 Old Hall Street, Liverpool, L3 9AB,

Brewin Dolphin, 10 Wellington Place, Leeds, LS1 4AN,

J M Finn & Co, Investec Wealth & Investment and Brewin Dolphin have worked closely with Trustees and reported on the benchmarking requirements set for investments.

IT Advisors

Elite Micro, The Coach House, Bowcliffe Hall, Wetherby, LS23 6LP

Elite Micro provides technical advice and support to the Trust on all aspects of IT and Communications.

Architects

McNeil Beechey O'Neill, Lancaster House, James Nicolson Link, York, YO30 4GR

McNeil Beechey O'Neil Architects have continued to work with the Trust providing the organisation with a valued service in relation to new and existing property needs.

Insurance

PIB Insurance Brokers, Poppleton Grange, Low Poppleton, York, YO26 6GZ

PIB Insurance Brokers source insurance products and advise the Trust to ensure the Trust is covered for all potential liabilities.

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND ADVISERS (CONTINUED)
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Corporate Health and Safety

Ellis Whittam, Woodhouse, Church Lane, Aldford, Chester, CH3 6JD

Ellis Whittam provides health and safety services, training and inspection services and acts as the Competent Person for Health and Safety requirements.

Senior Leadership Team

Paul McCay	Chief Executive
Catherine Sell	Director of Resources
Leigh Tudor	Director of Operations

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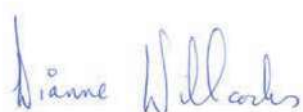
CHAIR'S AND CHIEF EXECUTIVE'S STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Chair's Welcome

As Chair of Wilf Ward Family Trust, I am pleased to introduce a report on the charity's professional development across a period that has challenged all communities in so many ways. This 2020-21 narrative illustrates proudly the contribution that the Trust makes to enabling those we support to live extraordinary lives – in a context which for all of us has been quite exceptional, both within Wilf Ward and across the world beyond. Responding to the Covid pandemic, we have maintained an active dialogue with the individuals living in our services and with their families as essential shifts in care practice to ensure safety have disturbed everyday patterns of activity; we have endeavoured to maintain productive and positive links with commissioners and regulators to ensure continuity of service; and we have translated the plethora of diverse government interventions in ways that have enabled our staff to deliver their care with confidence and professional competence as they adjusted to ever-changing demands. The quality of leadership in the senior team and across our services has been pivotal in maintaining standards and our growing ease with zoom-enabled communications has been an important tool in sustaining and delivering against our ambitious agenda for securing extraordinary lives.

Importantly, alongside the Covid response, this year has also seen the framing of an important Forward Plan, designed to achieve a strategic step change that will take us into the next phase of development for Wilf Ward Family Trust. The Chief Executive, in partnership with trustees, has designed a plan and a process that will engage all staff, the individuals we support and their families, partner organisations in the community and our commissioners across Yorkshire. Looking to the future expectations or market demands around social care, we are building on what we presently deliver extremely well and at the same time scoping possibilities for future innovation. As the clamour of voices for revisiting the nation's policy approach to social care grows ever louder together with the related matter of appropriate financial underpinning, we recognise that creating new value-for-money delivery vehicles will be warmly received and we anticipate that new ways of working in partnership with others who share our values will be one route to achieving this desired outcome.

Finally, this year, despite its many challenges, it has been a privilege to work closely with a talented and committed team at Wilf Ward, and, as part of the board, to help support the Trust through good governance and the collective skills, experience, and expertise of our trustees – so generously given. I am indebted to all those who have worked tirelessly to protect both the everyday experiences of the individuals we support and the wider reputation of our proud Yorkshire name within the sector. We now have many exciting plans for 2021 onwards and I look forward to a year in which new forms of engagement including face-to-face are reintroduced and our services are shaped for the future by the voices of those in our care.



Professor Dianne Willcocks CBE

13 August 2021

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CHAIR'S AND CHIEF EXECUTIVE'S STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Chief Executive's Welcome

My opening paragraph in last year's Annual Report referenced the first few months of the Covid-19 Pandemic and how this was impacting the work of the Trust. Few of us could have foreseen the level of deaths and impact that the pandemic would have had, and indeed continues to have, on the entire world. Even fewer of us would have predicted that we would still be living through a pandemic some 18 months after it was first declared. I need to begin by recognising the bravery and selflessness of all staff during the past 18 months. Without exception our staff have put the safety and needs of the individuals we support ahead of their own. Colleagues have adapted to a myriad of changes in regulations, how to wear and use Personal Protective Equipment (PPE) and uncertainty and fear whenever Covid-19 impacted staff levels and caused the hospitalisation of relatives, colleagues and the individuals we support.

Only a small number of our services have reached this stage of the pandemic without several staff or individuals having needed to self-isolate due to Covid-19. In some services they experienced several waves of Covid-19 related infection. Each period of self-isolation created a multitude of unique problems, but they were addressed professionally and appropriately. Sadly, we know that one individual we support did pass away due to Covid-19. Several relatives of both staff and individuals we support passed away due to Covid-19 and our condolences and thoughts go out to all who have lost loved ones during the pandemic.

Like most organisations in our sector, we have become more adaptable and creative. The use of digital technology has increased as staff have used laptops and tablet computers to communicate with other colleagues, relatives and professionals. Likewise, we have seen ownership and use of tablet computers and interaction with relatives via computer screens rise during this time. Clearly, virtual meetings are no substitute for meeting in real life, but they have helped relatives maintain contact with their loved ones.

The easing of the Covid-19 restrictions has facilitated the return of face-to-face visits, both within and outside of our services and the joy that this has brought to staff, relatives and the individuals we support has been huge. We are now entering the next phase of the pandemic, and that is learning to live with it. We have taken much learning from the past 18 months, and we believe that this will help us become a better prepared and more resilient organisation. Much of the focus of our work in the coming financial year will be to consolidate our learning and to use this to address some concerns related to the next phase of the pandemic. During the pandemic we have worked on developing our Forward Plan to provide a strategy for the Trust to become more responsive to health and well-being issues, more commercial and entrepreneurial in spirit, develop new services that cement our reputation as an outstanding social care provider and build stronger partnerships with our existing and new stakeholders.

The coming few years will present many challenges and we shall meet them and do our utmost to overcome them. Overall our operational and financial performance this year puts us in a good position to further the legacy and ambition of the Trust as a solid Yorkshire charity.



Paul McCay
Chief Executive

13 August 2021

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The Trustees have pleasure in presenting their report and the audited financial statements of the charity for the year ended 31 March 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

GOVERNANCE

The Wilf Ward Family Trust is a Company Limited by Guarantee and a Registered Charity and is governed by its Memorandum and Articles of Association, dated 16 March 2011, in line with the following objectives:

OBJECTIVES

The objectives of The Wilf Ward Family Trust are:-

- a) To relieve the needs and promote, support and improve the lives, independence and life chance opportunities for children, adults and older people resident principally in the Yorkshire and Humber, North East regions or elsewhere in the United Kingdom who as a result of their ill health or disability relating to their physical, learning or mental health requirements are unable to meet their own needs or achieve their ambitions by providing them with support or care or accommodation or any combination of these.
- b) To relieve the needs and promote the enablement of adults resident in that geographical area with complex disadvantages or barriers to work and/or who as a result of their ill health or disability relating to their physical, learning or mental health requirements are unable to meet their own needs or achieve their ambitions by the provision of:
 - Work, employment, occupations and activities provided by the Company or at its direction and with its support
 - Training and advice, and advocacy services
- c) To provide relief to carers throughout that geographical area by the provision of appropriate residential, short breaks, community services and other identified support needs for the child, adult or older person with a disability.
- d) The promotion of independence, health, wellbeing and social inclusion amongst people in the same geographical area in need of support by reason of age, ill-health, disability, financial hardship or other disadvantage by the provision of transport, delivery of goods, outings and social trips, domestic/ housekeeping tasks and any other similar services as Trustees may from time to time determine.
- e) Such other charitable purposes for the benefit of the public of the same geographical area as Trustees may from time to time determine.

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DIRECTORS AND TRUSTEES

The Directors of the charitable company (the charity) are its Trustees for the purposes of the Companies Act and Charity Law and throughout this report are collectively referred to as Trustees. Trustees are initially appointed for a period of three years, and they are encouraged to put themselves forward for re-appointment for two subsequent periods of three years, on the anniversary of their third year in post. Some current Trustees have served longer terms than this due to the maximum length of service rule being implemented from April 2015. Trustees can resign from their position at any time within this period of service. There are currently two Trustees who have served for longer than nine years. When the length of service rule was implemented, the Board decided to re-start all serving Trustees and allow them to serve for a further nine years. Both Trustees who have longer than nine years' service have indicated that they will be stepping down as Trustees during the 2021 -22 financial period.

There are currently ten Trustees. There is no maximum number of Trustees who can be appointed. All Trustees hold equal voting rights, with the Chair holding the casting vote in cases where no clear outcome has been decided. The Trust does not consider that there is any one person associated with the Trust who could be considered a person holding significant control.

The day-to-day management of the Trust is delegated to the Leadership Team who are listed on page 1.

Appointment of Trustees and Chair

Since the advent of the pandemic all Board Meetings have been held virtually. It is expected that when the lockdown rules are eased the Trustees will adapt to a hybrid model of face to face and virtual meetings. During the financial period under review, four new Trustees joined the Trust. Despite not having met most of their fellow Trustees in person, they have already made a significant contribution to the work of the Trust.

Ordinarily the Trustees meet a minimum of six times a year to review the financial and operational management of the Trust as well as approving strategic plans and ensuring proper governance of the Trust. During the financial year under review, the level of Trustee engagement with the CEO and other staff has been significant. The main reasons for this relate not only to providing support and guidance on Covid-19 related issues, but also in aiding the development of various work streams and strategies that will form part of the wider Forward Plan for the coming five years.

The Trustees have decided to adopt the recommendations of the Charity Governance Code and have made a commitment to review compliance with this standard annually. As part of this the Trustees will publicise their attendance at Board Meetings. Trustees also attend various planned and ad hoc meetings during the year, which are not noted in Table 1 (below), which only shows attendance at Board Meetings.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Table 1: Trustee attendance at Board Meetings for the financial year under review

Trustee	Attendance at Board Meetings
Professor Dianne Willcocks	6 / 6
Dr James Adamson	3 / 5
Helen Burke	6 / 6
Rosemary DuRose	Attended two meetings as observer
Andrew Hudson	Attended two meetings as observer
Jo Mennell	3 / 3 (also attended two meetings as observer)
Laura E Rawnsley	5 / 6
Chris Sellers	5 / 6
Nicholas J Shaw	5 / 6
Malcolm B Smith	6 / 6
Roger Stocker	3 / 3 (also attended two meetings as observer)

The Trustees have a clear ambition to develop a strong and diverse Board. A skills audit identified that the Trust would benefit from additional skills in Marketing, Property Development and lived experience of learning or physical disability. Succession planning also identified that skills in legal and finance would require strengthening following the planned departure of two long-serving Trustees. Recruitment of new Trustees has been taking place and it is anticipated that at least two potential Trustees will be invited to join the Board during this coming financial period. Further planning on attracting Trustees from diverse backgrounds is planned during the forthcoming financial year.

An active register of Trustee interests is maintained. Proving new and established Trustees with training during the financial year under review has proven difficult, principally due to Covid-19. However, there has been a proliferation of virtual seminars on governance, safeguarding and charity law that have been widely attended by Trustees and this has helped compensate for the lack of face-to-face meetings and training.

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No Trustee received any remuneration during the year. Expenses reimbursed to Trustees are noted in note 13 to the accounts.

Board Effectiveness Review Group

The Board Effectiveness Review Group (BERG) commissioned and oversaw an externally facilitated review of the governance of the Trust. The main outcomes of this review included a review and revisions of the Board Handbook. This also included exploring the selection, induction and appraisal of the Chair and other Trustees. The quality of Board reports, involvement of Trustees in key decisions and compliance with the Charity Governance Code were also explored. Subsequently it was decided that two new Committees should be formed to provide more scrutiny of the work of the Trust. The Finance & Assurance Committee would be formed to oversee items previously considered by the Finance & Investment Committee. Subsequently, the Finance & Investment Committee has been dissolved. In addition to considering financial and investment reporting and new business opportunities, this Committee will also pay particular attention to the scrutiny of the operational performance of the Trust. This will include oversight of the risk register, safeguarding, financial and compliance audits and health and safety. This Committee will meet four times a year as a minimum and report directly into the Board.

The Governance & Remuneration Committee will ensure that the Trust follows good practice in Charity Law and governance. It will also oversee the award, remuneration and performance of the Chief Executive and his senior team. This Committee will meet a minimum of three times a year and report directly into Board.

The creation of the two new Committees will mean that Trustees are able to devote substantially more time to scrutiny of the Trust. This will free up more time for the Board to concentrate on strategic issues including the development and delivery of the Forward Plan.

The Trustees are aware of their duties to inform all regulatory bodies of any areas of concern. This duty is undertaken on their behalf by the Chief Executive. Regular submissions are made to Local Authorities and the Care Quality Commission, usually in the form of safeguarding concerns. The Trustees do consider whether any concerns should be submitted to the Charity Commission under the Reporting of Serious Incidents (RSI) process. During the year under review one submission was made to the Charity Commission under the RSI process. The Charity Commission confirmed that they were happy with the approach being taken by the Trust and sought to take no further action.

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STRATEGIC REPORT

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

The Trustees are incredibly proud of the way the staff and individuals we support have adapted, and in some cases thrived, during the past 12 months. Despite the country being in virtual lockdown for most of the financial period under review, each staff team has given their all to ensure that every individual we support has remained safe, informed and engaged in meaningful activity.

The impact of Covid-19 cuts across everything that has taken place during the financial period under review. The Trust has continued to deliver services, and to keep individuals and staff safe throughout the pandemic. During the early stages of the pandemic the Trustees were heavily involved in supporting the Chief Executive and his senior team in providing resources and reassurance to staff, relatives and the individuals we support. In the initial stage of the pandemic some key items of Personal Protective Equipment (PPE) proved impossible to source, but by May 2020 the Trust had managed to source 40,000 face masks, quickly followed in June 2020 by a further 80,000 masks. The price of PPE inflated by as much as 10 times the cost of such items prior to the pandemic. The Trust presently holds around 120,000 face masks in reserve and has significant supplies of other essential PPE such as aprons, gloves and laundry bags.

There has not been a service across the Trust that has avoided some form of local lockdown due to Covid-19 infection concerns for both staff and the individuals we support. The Leadership Team and Trustees have been impressed by the level of commitment and personal sacrifice made by our staff to help keep services open and the individuals we support safe.

Most of our commissioners have provided some form of financial support to help during this period. We are grateful for their support. We have also gratefully received funding from the government in the form of the various Infection, Prevention and Control grants that have been released. This additional funding has meant that staff have been able to self-isolate when required and to receive full contractual pay. We have been meeting the statutory requirement to register and provide evidence of how we have spent all this additional funding.

During the various stages of lockdown, the Trustees have been impressed by the level of engagement that has taken place between Registered Managers and the relatives of the individuals we support. Many relatives have indicated their gratitude towards the Trust for helping to keep their loved ones safe. Understandably, a few relatives have become frustrated at the extended periods of lockdown that prevented them from meeting their loved ones face to face. At times, it has not been helpful that the government has announced changes to the lockdown rules via national media and not released the details of how such changes did or did not apply to social care services. However, as the regulations have progressively changed such misunderstandings have become fewer, and most relatives have expressed their admiration for the work of our staff.

The continuously changing rules on lockdown have had an impact on our ability to fill some voids in our care homes. Some relatives have been unwilling to support their loved one moving into our services for fear that they may then not see them for several weeks. There is still some trepidation being expressed by relatives of potential new individuals, but we are working with them to reassure them that their loved one will be safe and that they can remain in close contact with them. We expect that this will be something that will impact the level of voids in our care homes for at least another year.

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At the beginning of the pandemic our use of agency staff reduced significantly. There were numerous reasons for this including staff teams not wanting to introduce any new people into services and the low availability of agency staff. This has had a direct (positive) impact on the employee costs of the Trust during this period. Towards the beginning of January 2021, we started to see increasing use of agency staff in some parts of the Trust. This is due in part to the numbers of staff being asked to self-isolate due to having Covid-19 symptoms or being in close contact with someone with Covid-19 symptoms. However, this is counter-balanced by the fact that it is increasingly difficult to find reliable agency staff. Most agencies we access have informed us that they are struggling to meet demand. We have started to review whether we can work with several other agency providers, which includes ensuring that they have the appropriate training, standards and vetting procedures in place. This presents a potentially serious medium-term risk for the Trust as we are struggling to maintain safe staff numbers across our services due to staff being required to self-isolate, difficulties in attracting new staff into the sector and low availability of agency staff.

The Trust made the decision to permanently close its café Mr Wilf's in January 2021. We reached this decision due to the on-going uncertainty of the pandemic and the fact that continued social distancing was likely to render the café financially unviable. Our holiday lets in Filey have started to re-open and demand remains high. Most guests who were forced to cancel their bookings due to Covid-19 restrictions have pushed their bookings forward and have even re-arranged to dates that they normally wouldn't have sought to go on holiday. We anticipate that demand will remain steady and may even lead to bookings during our traditionally quiet months between November and February.

The Trust had an operating surplus of £1,302,964 (2019/20: surplus of £894,861) for the period from charitable activities income of £19,341,567 (2019/20: £18,444,255). The income of the Trust for the period under review has increased significantly. Much of this is associated with the increase in contractual rates from some of our commissioners during the first six months of the pandemic. This will also include the monies received via the government for infection control. The Trustees recognise that achieving an operating surplus amid a global pandemic is a significant achievement, although note that it will be increasingly difficult to maintain a surplus position in coming years. The Trustees have received and approved the forecast budget for the 2021/22 financial year. The finances of the Trust will be tested in the coming years by increasingly stretched local authority budgets, cost implications related to Covid-19, higher than anticipated levels of voids in services due to fear of Covid-19 and the need to offer better (and likely un-funded) rates of pay to attract staff into social care.

Future Uncertainties

The Supreme Court delivered its long-awaited decision on whether sleep-in shifts should attract payment at the National Living Wage (NLW) on 19 March 2021. The decision was clear that sleep-in shifts should not be paid at the NLW rate. This decision immediately closed any risk associated with back pay claims from current and former staff. However, it has left much uncertainty regarding at what rate commissioners will pay sleep-in shifts in the future. Nationally, the reaction by commissioners has been mixed, with some immediately reducing the rates at which they are willing to pay sleep-ins, whereas others have maintained rates at existing levels. The government has been approached by many organisations representing social care seeking reassurances that they will instruct the Low Pay Commission to recommend a fair rate for sleep-ins going forward. It is unclear whether this instruction will be given. Currently, we have made no changes to the rates paid to staff for sleep-ins, as none of our commissioners have changed the sleep-in rates that they pay to the Trust. Should any commissioner reduce the rate paid for sleep-ins, the Trust would be obliged to enter a full consultation with all staff and reduce the current sleep-in rate.

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A more pressing concern is the proposal from government to impose the requirement that all front-line social care staff should have the Covid-19 (and possibly annual Flu) vaccination. This is a concern as our preference is to use persuasion rather than compulsion to encourage staff to accept the Covid-19 vaccination. Currently, vaccination rates for staff across the Trust are above 80% of all eligible staff. If this does become legislation, it will mean that we will have to enter a full staff consultation. Any staff who refuse the vaccination will face dismissal from their post if alternative roles cannot be found for them. This will increase the risk of unfair dismissal and discrimination claims and will also mean that the Trust, and wider social care sector, could see an exodus of staff at a time when finding suitably qualified staff is increasingly difficult. A legal challenge is expected against the government. However if this fails, the requirement for social care staff to be fully vaccinated to be able to work in care homes will be implemented by October 2021.

Service Provision

The Trust provided during the year:

- 65 supported living homes
- Seven registered residential care homes
- One respite property (The PACEYS, Swillington) providing respite support to up to 80 individuals from across Leeds
- A changing place at Vivis House, Pickering
- Disability accessible holiday accommodation for families and individuals at Bempton Holiday Villa, Filey and The Beach House, Filey.

New Services

A new service called Mountview was opened in September 2020. This service is situated on Weaponess Valley Road in Scarborough. Significant building renovations were undertaken to convert this bungalow into an accessible property for three individuals. Two of the individuals relocated from Devonshire Road, in Scarborough and this property was subsequently sold. The third individual is new to the Trust.

Throughout the pandemic work continued to seek planning permission for the Community Hub project based at Eastgate in Pickering. Full planning permission was granted in December 2020. Trustees decided in April 2021 to delay the construction of this project. Key reasons for this were to provide time to engage with local stakeholders and to explore any potential partnerships or fundraising opportunities with them. This has proven to be a fortuitous decision as the costs of construction have significantly increased in the past six months and building materials are in short supply. It is estimated that the construction sector will also suffer from skills shortages in the coming months meaning that building projects will become more expensive and suffer from delays due to labour and material shortages. Work is underway to enter discussion with local community group leaders to explore the uses of the site and to understand the need for services in the local area.

Disbanded Services

The service at Devonshire Road closed during the period under review, with the two residents moving to the new service, at Mountview. The property was deemed to be not suitable for long term placements and was sold on the open market.

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Learning and Development

The Trust continues to provide continuous development and learning for its staff. The Covid-19 pandemic has forced the Trust to review the ways in which staff learning and development is provided. During the period under review most training has been held virtually or via e-learning platforms. Feedback from staff has been positive, with the majority preferring virtual training as it negates the need for travel and mixing with other staff, thereby reducing the risk of infection from Covid-19. Some training requires face to face involvement due to the nature of the course; this includes basic lifesaving and break away techniques. The size of groups attending this training has been reduced and courses have been shortened; this does mean that it is proving more difficult to maintain skills in this area as we are unable to have as many staff attend as we would like. As lockdown eases, we expect that this will improve, and we will be able to catch-up on refresher training. As part of our Forward Plan we are exploring the training and development needs that we need to address to attract and retain staff. We continue to encourage staff to apply for further development of their skills utilising funding accessed via the Apprenticeship Levy. We will also be exploring more specialist learning in the coming financial year to include Mental Health First-Aid, Dementia Leadership, Leadership in Health & Well-being, Equality, Diversity and Inclusion and the development of leadership skills at all levels.

During the year under review, we have continued to introduce our Active Support programme across the Trust. Active Support is a programme designed to encourage individuals to undertake tasks for themselves, where they can do so, rather than allowing support workers to do this for them. Examples of Active Support include helping to prepare meals and washing up dishes rather than staff doing this alone. It is proven to increase independent living skills and improve self-esteem. It has been more difficult to do this virtually, but most of the teams that have received training in Active Support have adapted well and have implemented the principles of Active Support into their services. It also appears that most of the individuals we support who have started an Active Support plan are thriving and enjoying learning new skills and becoming more independent.

Trustee duties to have regard to Section 172(1) of the Companies Act 2006

The Trustees are aware of and believe that they have mechanisms in place to ensure they have complied with their duty to have regard to the matters in section 172(1) of the Companies Act 2006. This includes ensuring that any decisions that may have a long-term influence on the success of the Trust require at a minimum a full risk assessment and business case appraisal. Trustees regularly engage with staff through the Joint Leadership Team, attendance at the Staff Consultative Group and by visiting services. They also receive feedback from the individuals we support by regular attendance at the Jigsaw group. The Trustees monitor the financial performance of the Trust and are clear that we operate fair terms of business and that we pay all creditors within 30 days of receipt of an invoice, they have, and take the opportunity to meet with professional advisors to seek feedback on the Trust and its responsiveness to regulatory and legal compliance matters. The Trustees follow an Environmental, Social and Regulatory approach to investments and seek feedback on the impact of the Trust's operational activities in the wider community. Trustees have a code of conduct and are expected to role model The Wilf Ward Family Trust Way, which outlines the values and behavioural expectations of all staff.

Engagement with the individuals we support

A group of individuals we support meets every 8 weeks to discuss and debate key topics that affect them. This group is called Jigsaw. During the pandemic, the meetings have been held virtually. Despite being unable to meet, the Jigsaw group have produced some useful guidance and documents. Two of the key achievements of the group have been the

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development of their own guidance on infection prevention and control, and how individuals can remain safe from Covid-19. The other piece of work related to producing guidance on how individuals can remain safe when using the internet and social networking sites. Trustees regularly attend the meeting to seek feedback and to engage with the group on how best to shape service provision across the Trust. In the coming financial year members of Jigsaw will be invited to attend the Board Meeting to provide challenge and scrutiny on key issues such as inclusion and to provide feedback on the Active Support programme.

Fundraising and Legacies

The Trust remains grateful to all the individuals, staff teams and organisations that raise funds for the organisation. The Trust is registered for Gift Aid and uses the Virgin Money Giving scheme and MyCharityPage.com to encourage donations from the public. The Trust also runs a lottery (known as the 100 Club) through the Unity Lottery scheme as part of collaboration with several local charities. Fundraising during the period under review has been extremely difficult. During the coming financial period, the Trust will be seeking to develop a Fundraising Strategy that explores how the Trust can become less reliant on contractual income from local authorities and health.

Throughout the pandemic the Trust has received numerous donations from many kind individuals, schools and organisations. This has included delivery of food, sweets and drinks, various food items and face masks, gowns and eye protection. The Trust is extremely grateful to everybody who has donated and has written to individually thank each donor.

Several legacies were received during the financial period under review. Each consisted of donations of £5,000 to £10,000 in memory of individuals who died during 2020 and the early part of 2021. The families who made the donations asked that the monies were restricted for use at the services in which their loved ones had lived.

Volunteers

The Trust is grateful to all its volunteers for their support and commitment. Volunteers provide support across the organisation and their level of commitment ranges from a few hours every year to assist with fundraising events to weekly

attendance at services to engage in activities such as music therapy, singing and befriending. Volunteers are usually people who have a close personal connection with the services in their local area and will normally have known one or more of our customers for many years. Our volunteers usually provide support that is targeted within a local service or cluster of services. The focus of our volunteers remains on the services that they are most closely engaged with.

Use of land and property for charitable purposes

The Trust owns a number of properties, all of which are used to assist the charity in achieving its stated objectives. The Trust does not as a general rule bank land or allow a property to remain vacant or unused. There is a small plot of land next to The PACEYS in Swillington, Leeds. Due to anticipated costs and following conversations with the Local Authority there are no plans to develop property on this site at present.

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Risk Management

The Trust has developed its own Risk Register that focuses on the top ten risks known to the Trustees and Leadership Team. The Risk Register is reviewed at each Leadership Team meeting and at least twice a year, by the Trustees. The Risk Register will now be overseen by the Finance & Assurance Committee. Table 2 below provides a summary of the Risk Register. A more detailed Risk Register is maintained by the Leadership Team.

By far the biggest risk (after Covid-19) that will affect the financial performance and sustainability of the Trust is how to attract and retain values-focused, and qualified social care staff. There is increasing evidence that employee expectations and attitudes to work are changing. New employees have an expectation that they can work more flexibly, that they should be able to work from home, that they should achieve a good work life balance and they should earn a fair salary. This presents the Trust (alongside other social care providers) with a series of problems in matching the expectations of current and future employees with the demands of running 24-hour care and support services and facing declining fees. The recruitment and retention of staff is a key issue for the Trust and much effort and resource will be dedicated to demonstrating that the Trust is a good employer, that cares for and develops its staff. During the next few years, we expect that demand for staff will lead to wage inflation across the hospitality, retail and social care sectors. Employers will also need to demonstrate a commitment to staff welfare and development needs. The Trustees are clear that this challenge will require significant consideration and resource and they believe that key elements of the Forward Plan, will help address some of the forth-coming risks related to recruitment and retention.

Table 2: Summary of the key aspects of the Risk Register

Risk Category	Summary of risk
1. Recruiting, retaining and supporting our workforce during and after the pandemic	Recruitment and retention of staff remains a key issue especially at Registered Manager level. One consequence of the pandemic is that staff appear unwilling to change their employer currently. The main concern at present is the risk of workforce burnout due to Covid fatigue. This is currently evident in a lot of teams, and this could be compounded as staff are impacted events in their family e.g. redundancy, illness, schooling disruption. Health and well-being issues will be significant in the coming months.
2. The quality of support delivered is reduced due to financial cuts implemented by our commissioners	The finances of our commissioners post-covid are concerning. It is possible that commissioners will offer below inflation fee increases that do not cover National Living Wage increases, they certainly will not cover increased overhead costs, meaning services will become less sustainable. We are already seeing reductions in support packages for some individuals that mean they are left with limited one to one support. This increases risk of social isolation and safety concerns. The Infection Control Fund and other grants have enabled us to meet the excessive costs of making services safe during Covid-19, but if this is unfunded going forward, some services will become financially unsustainable if we are expected to maintain infection control at existing levels.
3. Safeguarding the health and well-being of the	Safeguarding has been complicated by the lockdown. Staff are tired and therefore prone to make more mistakes. We have limited understanding of the effect of lockdown on the Individuals we Support. There is also the risk of closed cultures due to restricted interventions and site visits by managers. In addition to this the behaviour

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individuals we support	and reactions of relatives to lockdown and how we are addressing this is beginning to raise some concerns. Many of our individuals will not have seen a medical practitioner in person for over a year, so we can anticipate raised concerns about treatable physical and mental health issues that have deteriorated because of lock down. There is a real risk that mortality levels will increase in the next few years as an indirect outcome of lockdown.
4. Retention of existing business and development of new business	Covid-19 has presented several risks to our current service provision. Several people we support live alone or in small services. In some cases, they have spent the lockdown living with family and now some no longer wish to return to independent living. The impact of Covid-19 on other social care funding means that new opportunities are less likely to be supported by commissioners. Other organisations will have been forced to diversify and it is likely that they may attempt to enter our marketplace by reducing costs. The strong link held with personal budget holders has also been placed under strain as a number have moved in with family and are not in receipt of the usual level of support that they are used to.
5. Capital projects – including the development of the Community Hub	The Trustees have decided to take a pause on the development of the Community Hub to explore partnership opportunities with other stakeholders. This is viewed as sensible to facilitate the development of a fundraising strategy for this project and to also understand how construction and material cost inflation will affect the cost of capital projects over the coming few years.
6. Protecting our investments	The Trustees have maintained a low to medium risk profile for our investments. This is coupled with a new investment strategy focused on capital growth rather than income and capital growth. This strategy has provided our investment managers with the ability to take longer-term, lower risk decisions on the portfolios they manage.
7. Ensuring continued regulatory and contractual compliance	The risks associated with regulatory and contractual compliance have increased during and in the aftermath of the Covid-19 pandemic. The pandemic has placed an additional level of bureaucracy and risk assessment across most of what we do. This applies across employment law, health and safety, insurance provision, contractual obligations and regulatory expectations. Some of the risks associated with the rapid and often confusing requirements placed upon the Trust during Covid-19 may remain unknown for several years until a public inquiry or legal case brings them to the fore. We have an additional burden placed on us by our insurers which means that we must review our record keeping and compliance systems for infection prevention and control.
8. Preparing for the future: ensuring appropriate succession plans are in place	Ensuring that the Trust has succession plans in place at both Board and Leadership levels. The Covid-19 crisis has highlighted the fact that the Trust is heavily reliant on a few individuals to provide leadership and direction during challenging times.
9. Sleep-ins	The Supreme Court handed down its decision on sleep-in shifts on 19 March 2021. Sleep-in shifts do not attract the National Living Wage (NLW) and so all liability for back-pay claims has disappeared. However, the risk now is that commissioners will drastically reduce the payments they make for sleep-in shifts which will lead to staff unhappiness,

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	staff leaving the sector and staff being unwilling to cover sleep-in shifts which will cause regulatory, contractual and safety concerns. In addition to this, commissioners are clearly stating that they will not provide sleep-in shifts where possible and will seek to replace sleep-in shifts with assistive technology or peripatetic support.
10. Reputational damage	There is increasing risk of direct and indirect reputational damage during these times. Notwithstanding the risks associated with Covid-19, we also have the sleep-in decision, and we have the rise in left- and right-wing attitudes being shared via social media. We may also begin to see staff, relatives and others blaming social care services for Covid infection and also claims of lack of support.

Factors relevant to achieving objectives

The future success of the Trust is dependent on how well we manage the multiple risks that will arise due to working in an increasingly regulated sector. The biggest challenge to achieving our objectives is the need for us to continue to attract and retain values led staff. In the coming year we will be devoting significant time and resources into recruitment and retention of staff. The Trustees recognise that paying staff fairly and offering development opportunities and career progression are necessary to attract staff. We have increased the use of social media channels to show how we work, and the rewards associated with working in social care.

A key priority for the Trust is to explore how we can improve staff health and wellbeing. Trustees have approved a plan strengthen our approach to staff health and wellbeing over the next few years. This includes sponsoring a programme of training one in every six staff to become Mental Health First Aiders. Resources will also be put into supporting paid staff well-being days, the provision of training courses targeting mental health, wellbeing and resilience, a renewed focus on staff actively accessing our Employee Assistance Programme and sponsoring several managers to undertake a level seven qualification in Health & Wellbeing.

Aligned with this we are exploring how we can acknowledge and celebrate the diversity of our workforce and the individuals we support. We have developed an Equality, Diversity and Inclusion plan which is overseen by the Chair and Chief Executive. This plan will start to explore how we celebrate and support the diversity of the individuals we support and we shall utilise the learning from this to encourage our staff teams to identify areas of demographic diversity that respond to shifting public attitudes and to issues they feel passionate about.

During the pandemic the Leadership Team and Trustees have devoted significant time to developing a Forward Plan that will establish the Trust as a prominent Yorkshire charity and outstanding social care provider. A key aspect of the Forward Plan is the development of the Community Hub, in Pickering. This has been paused to facilitate discussions with community groups to establish how the development of the Hub can best benefit the local community. This links with a wider strategic decision to develop stronger community ties where we operate and a recognition that we need to develop greater partnerships with other organisations such as local hospices, community groups and further education providers.

We have started to develop partnerships with staff at York St John University. Through this partnership we hope to develop a relationship that will introduce students from the university into available roles across the Trust. We also hope to create some training and awareness programmes in neurodiversity, providing feedback and bespoke management interventions.

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Finally, we are hoping to develop a safeguarding partnership group with other Yorkshire based social care providers, and safeguarding experts from the university. We have also started to develop a partnership with a Yorkshire based education group comprising universities, sixth form colleges and higher education colleges. This partnership is at an early stage, but we are exploring providing community placements for students, looking for ways to better utilise our apprenticeship levy and to offer employment opportunities to their health and social care students.

Important work is underway to explore new opportunities for the Trust. While we remain fully committed to working with individuals with learning disabilities, the Trustees recognise that we need to diversify the types of services we provide. A small group of senior staff and Trustees is currently exploring how we can strengthen our partnerships with our commissioners and identifying any gaps in service provision that we believe we can fill. The needs of the individuals we support are changing. Many of the individuals currently being referred to our services have additional needs including mental health, access to education and employment and a desire to live independently. While we have many of the skills required to support such individuals, we also recognise that we may need to provide more targeted training for our staff to support the changing needs of the individuals being referred. We also recognise that we may need to enter into more formal partnerships with other specialist providers such as mental health, dementia, health care and employment skills focused organisations.

Quality – Inspection and Service Reviews

The Care Quality Commission (CQC) has the legal duty to inspect the Trust's Registered Residential Care Homes. During the financial period under review no inspections were undertaken. This was due to the Covid-19 restrictions. During this period the CQC did undertake targeted inspections that focused on keeping services safe during the pandemic and assessing whether infection prevention and control policies were being followed. All inspections undertaken by the CQC during this period deemed the Trust to be safe and fully following all requirements. These reports are unpublished.

Since April 2021 the CQC has announced a new strategic direction and a new inspection regimen. They will be focusing on-site inspections on services where they have received specific intelligence or reports of concerns, on services that have not been inspected within the expected timeframes and on services that are newly registered. A restructure of management roles in November 2019 changed the number of services that the Trust had registered with the CQC. Prior to November 2019 we held seven care home, one respite service and seven supported living / domiciliary care registrations. Twelve of these registrations were rated overall Good. The remaining three were rated overall Outstanding. Following the restructure of services, the Trust currently holds seven care home, one respite service and nine supported living / domiciliary care registrations. This resulted in six new registrations being created. The impact of the pandemic prevented inspections from being undertaken on these new registrations. The Trust also has two services where the last inspection has fallen out of the suggested timeframes. CQC have started on-site regulatory inspections from June 2021. Since that date, we have had three comprehensive inspections (one has been rated overall Good, we are awaiting the results of the remaining two). These inspections have all focused on our registrations and we expect that the three remaining new registrations will have been inspected by October 2021. The full reports for all the Trust's services can be accessed via the Care Quality Commission website at www.cqc.org.uk.

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Staffing/Personnel

The Trust currently employs 813 staff. This is made up of 434 full-time staff (more than 30 hours per week), 365 part-time staff (30 hours or less per week) and 14 relief staff who provide cover on an as required basis. Staff who work relief shifts are encouraged to sign a contract for full / part-time hours if they regularly work such hours across a sustained period. During the pandemic, the use of agency staff has reduced. This is in part due to government regulations restricting the movement of staff (including agency workers) across services and partly due to staff teams working more hours to limit the numbers of non-core staff coming into services. This resulted in a reduction in the use of agency from a total cost of £719,438 during the 2019/20 financial year to £422,009 during the financial year being reported.

Staff sickness during the period under review has significantly reduced. This can be explained by several connected issues. Firstly, improved infection prevention and control and use of PPE has reduced the impact of seasonal bugs and of course Covid-19 infection. Staff have also been able to self-isolate rather than take sick leave if they have had any symptoms like Covid-19. Furthermore, some of the most clinically vulnerable staff were required to isolate for most of the pandemic and so would not have been counted in any sickness / absence figures. Finally, and perhaps most positively we believe that many staff put any concerns of feeling unwell to one side and came into work to support colleagues and to look after our individuals.

Staff working for the Trust were absent due to non-Covid related illness for a total of 48,218 hours. As shift lengths can vary all sickness absences are counted in hours rather than days. If this were to be broken down into the average seven-and-a-half-hour day this would equal 6,429 working days. This is equivalent to almost 8 days for each member of staff. This can be further broken down into 20,337 hours (2712 days) of short-term absence (illness of less than 4 weeks in total) and 27,881 hours (3717 days) of long term absence (over four weeks in total).

The Trustees recognised the commitment and bravery of staff during the pandemic and decided to award all staff a one-off bonus of £100 (tax paid) in November 2020.

Health and Safety

Ellis Whittam act as the Trust's Corporate Health and Safety Advisor. Ellis Whittam provides advice and training on all aspects of the Trust's work. During the pandemic Ellis Whittam have remained in close contact with key members of the Leadership Team and have advised on infection prevention and control and other aspects of managing the pandemic. A Health & Safety Group meets every eight weeks. This is chaired by the Chief Executive and at least one Trustee attends each meeting. Health & Safety is a key strategic theme across the Trust and an action plan has been developed to continuously improve how we involve staff and individuals in addressing any issues of concern.

Safeguarding Children and Adults

A key priority during the financial period under review has been to ensure the safety and wellbeing of the individuals we support, visitors and our staff. We can evidence that we have done this as well as possible. The Trust fully cooperates with all commissioners and regulators regarding its obligations under safeguarding. Trustees are fully aware of the recent guidance issued by the Charity Commission related to safeguarding and they receive updates on safeguarding issues across the Trust every six months, or immediately if the severity of the incident merits it. All incidents that meet the Charity Commission guidance on serious incidents are reported to the Charity Commission as soon as they

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have been identified. The Trust holds a confidential register of all safeguarding incidents ensuring that emerging patterns of poor practice are identified and addressed. One Trustee holds regular meetings with senior staff to discuss safeguarding incidents and areas of concern. Where appropriate the Trustees are informed of any serious issues of concern outside of the scheduled pattern of meetings.

The Trust is working on developing a safeguarding partnership group with several other Yorkshire based social-care charities. This project will involve working with colleagues from a local university and a senior solicitor to develop action learning sets focused on safeguarding issues. The group will also share good practice and undertake audits of each other's policies and procedures to ensure that they remain robust and best in class. Finally, the group will bring together senior leaders and Trustees from each organisation on an annual basis to explore any common themes and to ensure that in each respect the Trustees are given the opportunity to access independent expert advice on safeguarding.

FINANCIAL POSITION

Income from charitable activities was £19,341,567 (2019/20: £18,444,255). Other income, including incoming resources from generated funds and other incoming resources, was £1,035,070 (2019/20: £712,624) giving total incoming resources for the year of £20,376,637 (2019/20: £19,156,879).

Resources expended for the year were £19,073,673 (2019/20: £18,262,018).

The net incoming resources before other recognised gains and losses was £1,302,964 (2019/20: £894,861). After gains on investments of £1,693,718 (2019/20: loss of £1,192,099), the net increase in funds was £2,996,682, (2019/20: decrease of £297,238) and the net funds as at 31 March 2021 were £25,380,622 (2019/20: £22,383,940).

RESERVES POLICY

Free reserves as at 31 March 2021 were £16,248,657 (2019/20: £13,146,473). These are the net funds available for the Trust after deducting tangible assets of £8,544,247 (2019/20: £8,722,009), restricted funds of £217,209 (2019/20: £160,094) and designated funds of £370,509 (2019/20: £355,364).

The Trustees regularly analyse and review the level of reserves and consider that the free reserves of the Trust are sufficient to cover all known risk, liabilities and contingencies, to absorb setbacks and allow the Trust to take advantage of change and opportunity.

The Trustees continually review how the assets of the Trust can be best utilised to ensure that the objectives of the organisation are fulfilled, and the best possible return is provided to ensure the long-term sustainability of the Trust. The Trustees have agreed that subject to a suitable business case, the reserves held by the Trust can be used to purchase new housing and properties to develop new services or to assist with the implementation and delivery of strategically relevant development projects and activities. The Trustees regularly review the level of reserves held. Reserves are held to manage short-term income volatility and to support opportunities that may arise during the year (subject to appropriate business planning). The level of reserves that is deemed necessary to meet any immediate needs of the Trust, currently stands at 90 days of expenditure. At the current levels of operating expenditure this gives a target level of £4,689,127. Currently, the Trust has a level of free reserves in excess of this target level.

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PUBLIC BENEFIT

The Trust has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing its objectives and in planning its future activities.

Public Benefit derived from the Trust's services and activities fall under the Charity Commission general heading of: "The relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage." This heading is duly reflected in the objectives of the Trust which are fully disclosed on Page 4 of this report.

The Trust's main objectives are therefore to support both carers of and individuals with disabilities or chronic ill- health conditions or support people who experience complex disadvantages or barriers to employment or access to other community activities. This is achieved through the provision of services within the community or the provision of supported living accommodation or residential care. The Trust delivers these services to a range of disabled children, young people, adults and older people. The delivery of these types of service provision is felt to reflect fully the stated objectives of the Trust.

The Trust's objectives do not restrict the working of the organisation to a particular locality or region. In the main, however, the Trust serves the Yorkshire region and parts of the North-East of England. The Trust will continue to examine opportunities from other areas of the United Kingdom as they present themselves.

The Trust's objectives are to either complement statutory social care and health service provision or deliver such statutory services through contracted arrangement and as such they are designed to provide value for money and equal access, without restriction, within areas of operation. The Trust is mindful of prevailing social and economic conditions and has demonstrated through its continued ability to secure new contracts that it provides value for money services. Services are designed to meet not only the individual needs of service users but also the broad objectives of the government's policy to modernise social care and health services.

The Trust continues to use its financial and other resources to support the range of individuals and groups in need of help and support. Investment in both the fabric and quality of our customers' accommodation as well as provision of additional training for staff in discharging their duties demonstrates the Trust's commitment to continuous service improvements. Scheme donations are always invested in service improvements.

There is no detriment or harm arising from any of the organisation's activities or aims. The Trust ensures through the Equality and Diversity Policy that it reaches out to all individuals or their families, by virtue of the individual's disability or disadvantage, in offering services. No restrictions are in existence which limit the Trust's ability to meet the needs of our customers whose requirements, defined by their disability or disadvantage, are such, that either Local Authority Social Services, Primary Care Trusts or other statutory agencies regard them as a priority for service provision. No restrictions are placed by the Trust on personal characteristics including gender, race, religion, sexual orientation or other defining characteristics.

The Trust applies fees and charges for its services. The effect of these fees and charges does not restrict benefit only to those who can afford to pay fees. The ability of individual customers to meet the Trust's fees and charges form part of the

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Local Authorities' duties to assess financial contributions through standard financial assessment processes. Therefore, the vast majority of our customers contribute towards their service cost following Local Authority financial assessment taking into account their own levels of income and entitlement to state benefits. By definition, people in poverty will receive greater financial help through the sponsoring Local Authority in accessing Trust services.

The Trust applies no private benefits to individuals or organisations (other than benefits people receive as a beneficiary) from carrying out its objectives.

INVESTMENT POWERS

The Trustees have the power to make any investments that they see fit. The Trustees approved the following investment benchmark for the financial year under review.

The Trust investments should be managed with the objectives of generating a capital return over time, which matches or exceeds the WMA APCIMS Balanced Return Total Return Index.

When the pandemic first struck this caused a widespread decline in the value of investments. As the pandemic has progressed across the world and various government, consumer and organisational responses have arisen, the investment markets have responded favourably and returned to pre-pandemic levels. The Trustees decided that from the financial year under review that they would require our investment managers to focus more on capital growth than capital growth and income return. This combined with a previous Environmental Social and Governance informed requirement to withdraw from identified 'sin stocks' such as tobacco provided our investment managers with a wider range of investments to purchase. This has been an additional factor that has helped our investments return to pre-pandemic levels.

The newly formed Finance & Assurance Committee will set targets and oversee the performance of our investment managers and ensure that our portfolios continue to provide long-term security for the Trust.

In the year to 31st March 2021 the increase in the WMA APCIMS Balanced Return Total Return Index represented a capital appreciation of 22.04%. The Trust's portfolio outperformed the benchmark with an actual increase of 22.1%. The Trustees receive quarterly valuations of the Trust's portfolios with detailed performance information measured against the agreed benchmarks. This is all in line with the Trust's investment policies which take Environmental Social and Governance concerns into account, and which have been discussed with our investment managers.

TAXATION

As a charity, the Trust is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

INSURANCE

An indemnity policy has been taken out by the Trust on behalf of the Trustees as agreed by the Charity Commission. The consequences of the pandemic have created an increasingly risk adverse insurance marketplace. Our insurance brokers PIB Insurance Brokers (formerly D E Ford), managed to find us appropriate insurance cover, but this was at an overall

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increase of 12% on the previous financial year. This level of increase in the cost of cover would ordinarily be viewed as highly unsatisfactory but most social care providers have seen their insurance costs increase by around 30%, with some even being quoted 100% more than the previous year's costs. The level of cover related to the impact of infectious diseases has also been restricted due to Covid-19. Quite simply it is almost impossible for a social care business such as the Trust to find affordable and adequate public liability insurance that covers the impact of infectious diseases.

As the level and scope of claims against businesses and charities becomes clearer over the next few years, we anticipate that the cost of adequate insurance cover will increase further. We also expect that some types of cover including senior management and Trustee indemnity and cyber-crime cover will be withdrawn from the marketplace. We remain hopeful that our history of low claims will mean that such exclusions are less likely.

EMPLOYEE INVOLVEMENT AND EMPLOYMENT OF THE DISABLED

The Trust recognises the value to the organisation of employing disabled individuals. The Trust's company policy on employing people with disabilities has been developed to ensure continued employment, training and development for all staff. The following also applies:

- We are a registered disability confident employer
- We recruit to ensure that we get the best person for the role in line with the Equality Act 2010
- Appropriate adjustments are made to the recruitment process to facilitate a fair process and barriers to recruitment are removed
- Training and development is offered to everyone with appropriate adjustments made to ensure that it is accessible for everyone. Consideration is given to the type of training offered to ensure it is engaging and encompasses different learning styles
- Equality and diversity training is completed with our staff to raise awareness and to assist in removing barriers to recruitment and retention
- Regular Staff Development Sessions take place between line managers, and employees where life at the Trust can be discussed, and any concerns raised and addressed
- Access to Occupational Health and 'Access to Work' is encouraged to assist with continued employment.

OTHER RELEVANT INFORMATION

None

TRADING SUBSIDIARY

Wilf Ward Independent Living Ltd has remained dormant and engaged in no trading activities during the year.

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Greenhouse Gas & Energy

Under section 465 & 466 of the Companies Act 2006, we are now required to include details of our UK greenhouse gas emissions and energy use.

UK Greenhouse gas emissions and energy use data for the period 1 April 2020 to 31 March 2021	
Energy consumption used to calculate emissions (kWh)	1,320,917
Energy consumption break down (kWh) (optional)	
• gas,	743,738
• electricity,	338,473
• transport fuel	238,707
Scope 1 emissions in metric tonnes CO ₂ e	
Gas consumption	136.97
Owned transport – mini-buses	19.61
Total scope 1	156.57
Scope 2 emissions in metric tonnes CO ₂ e	
Purchased electricity	118.99
Scope 3 emissions in metric tonnes CO ₂ e	
Business travel in employee-owned vehicles	27.73
Total gross emissions in metric tonnes CO ₂ e	
Intensity ratio	303.30
Tonnes CO ₂ e per employee (782)	0.39

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Quantification and reporting methodology

We have followed the 2019 HM Government Environmental Reporting Guidelines. We have also used the GHG reporting Protocol – Corporate Standard and have used the 2020 UK Government's Conversion Factors for Company Reporting

Intensity measurement

The chosen intensity measurement ratio is total gross emissions in metric tonnes CO₂e per employee.

Measures taken to improve energy efficiency.

We completed Phase 2 ESOS (reports previously issued 2019/20) and have shared findings re energy efficient lightbulbs, boiler temperature settings across all locations (i.e. not just within the locations audited). Subsequently boiler temperatures have been turned down and light fittings are being replaced once old ones have passed their useful life span.

TRUSTEE'S RESPONSIBILITIES STATEMENT

The Trustees (who are also Directors of The Wilf Ward Family Trust Ltd for the purposes of Company Law) are responsible for preparing the Trustees' Report (including the Strategic 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 charitable company and of the incoming resources and application of resources including the income and expenditure of the charitable company 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 in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 dissemination of financial statements may differ from legislation in other jurisdictions.

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Disclosure of information to the auditor

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report, incorporating the Strategic Report, was approved by the Trustees, in their capacity as Company Directors and signed on their behalf on 13 August 2021 by:

Dianne Willcocks

Dianne Willcocks (Aug 13, 2021 11:57 GMT+1)

Professor Dianne Willcocks CBE
Chair of Trustees

M B Smith

M B Smith (Aug 13, 2021 12:06 GMT+1)

Malcolm B Smith
Trustee

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE WILF WARD FAMILY TRUST

Opinion

We have audited the financial statements of The Wilf Ward Family Trust (the 'Trust') for the year ended 31 March 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 March 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 Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the 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 Directors' 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.

THE WILF WARD FAMILY TRUST
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE WILF WARD FAMILY TRUST (CONTINUED)

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report (incorporating the Strategic and Directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Directors' report and the Strategic report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic report and the Director's report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

THE WILF WARD FAMILY TRUST
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE WILF WARD FAMILY TRUST (CONTINUED)

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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and report in accordance with this Act.

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

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with directors and other management, and from our commercial knowledge and experiences of the charity's sector;
- we focussed on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Charities Act 2011, Companies Act 2006, taxation legislation and data protection, employment and health and safety legislation (including CQC documentation);
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence throughout;
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

THE WILF WARD FAMILY TRUST
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE WILF WARD FAMILY TRUST (CONTINUED)

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 1 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

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

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%e2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

BHP LLP

Jane Marshall (Aug 13, 2021 13:22 GMT+1)

Jane Marshall (Senior statutory auditor)
for and on behalf of
BHP LLP

Chartered Accountants
Statutory Auditors

Rievaulx House
1 St Mary's Court
Blossom Street
York
YO24 1AH

Date: Aug 13, 2021

THE WILF WARD FAMILY TRUST
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	5,149	77,445	82,594	350,362
Charitable activities	4	19,341,567	-	19,341,567	18,444,255
Investments	5	271,704	-	271,704	359,983
Other income	6	680,772	-	680,772	2,279
Total income		20,299,192	77,445	20,376,637	19,156,879
Expenditure on:					
Raising funds:	7				
Investment management fees		56,659	-	56,659	57,259
Charitable activities	8	18,996,684	20,330	19,017,014	18,204,759
Total expenditure		19,053,343	20,330	19,073,673	18,262,018
Net income before other recognised gains/(losses)		1,245,849	57,115	1,302,964	894,861
Other recognised gains/(losses):					
Gains/(losses) on investments		1,693,718	-	1,693,718	(1,192,099)
Net movement in funds		2,939,567	57,115	2,996,682	(297,238)
Reconciliation of funds:					
Total funds brought forward		22,223,846	160,094	22,383,940	22,681,178
Net movement in funds		2,939,567	57,115	2,996,682	(297,238)
Total funds carried forward		25,163,413	217,209	25,380,622	22,383,940

The notes on pages 35 to 55 form part of these financial statements.

THE WILF WARD FAMILY TRUST
(A company limited by guarantee)
REGISTERED NUMBER: 07568318

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	14	8,544,247	8,722,009
Investments	15	10,750,495	9,073,285
		<u>19,294,742</u>	<u>17,795,294</u>
Current assets			
Debtors	16	1,452,702	1,825,645
Cash at bank and in hand		6,892,390	4,472,682
		<u>8,345,092</u>	<u>6,298,327</u>
Creditors: amounts falling due within one year	17	(2,259,212)	(1,709,681)
Net current assets		<u>6,085,880</u>	<u>4,588,646</u>
Total assets less current liabilities		<u>25,380,622</u>	<u>22,383,940</u>
Total net assets		<u>25,380,622</u>	<u>22,383,940</u>
Charity funds			
Restricted funds	18	217,209	160,094
Unrestricted funds			
Designated funds	18	370,509	355,364
General funds	18	22,114,903	21,158,528
Revaluation reserve	15	2,678,001	709,954
Total unrestricted funds	18	<u>25,163,413</u>	<u>22,223,846</u>
Total funds		<u>25,380,622</u>	<u>22,383,940</u>

THE WILF WARD FAMILY TRUST
(A company limited by guarantee)
REGISTERED NUMBER: 07568318

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2021

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 were approved and authorised for issue by the Trustees and signed on their behalf by:

Dianne Willcocks

Dianne Willcocks (Aug 13, 2021 11:57 GMT+1)

Professor Dianne Willcocks CBE
Chair of Trustees
Date:

M B Smith

M B Smith (Aug 13, 2021 12:06 GMT+1)

Malcom B Smith
Trustee

The notes on pages 35 to 55 form part of these financial statements.

THE WILF WARD FAMILY TRUST
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash provided by operating activities	21	2,080,300	1,377,796
Cash flows from investing activities			
Dividends, interests and rents from investments		271,704	359,983
Proceeds from the sale of tangible fixed assets		372,180	4,125
Purchase of tangible fixed assets		(320,984)	(549,259)
Proceeds from sale of investments		1,686,155	1,231,655
Purchase of investments		(1,669,647)	(1,225,075)
Net cash provided by/(used in) investing activities		339,408	(178,571)
Cash flows from financing activities			
Net cash provided by financing activities		-	-
Change in cash and cash equivalents in the year		2,419,708	1,199,225
Cash and cash equivalents at the beginning of the year		4,472,682	3,273,457
Cash and cash equivalents at the end of the year	22	6,892,390	4,472,682

The notes on pages 35 to 55 form part of these financial statements

THE WILF WARD FAMILY TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies

1.1 Basis of preparation of financial statements

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 issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The Wilf Ward Family Trust 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.

The financial statements are presented in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Company status

The Trust is a company limited by guarantee. The members of the company are the Trustees named on page one. In the event of the Trust being wound up, the liability in respect of the guarantee is limited to £10 per member of the Trust.

1.3 Going concern

The Trustees have considered the impact of Covid-19 on the charity's income and operating cost base. Whilst it is not considered practical to accurately assess the duration and extent of the disruption, the Trustees are confident they have in place plans to deal with any financial losses that may arise.

The Trustees included the impact of the pandemic within their forecasts of income and expenditure for the period to 31 August 2022 and subjected these forecasts to sensitivity analysis which shows that they have sufficient reserves to be able to continue for the foreseeable future. They will continue to monitor the impact on income and take appropriate action as necessary.

The Trustees do however recognise that uncertainty exists surrounding the duration and impact of COVID-19 and hence there is inherent risk regarding the success and sustainability of these plans. However due to the level of free reserves held, the Trustees have concluded that the charity remains a going concern whilst such viable options are available to it. The Trustees therefore continue to adopt the going concern basis of preparation for these financial statements.

THE WILF WARD FAMILY TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies (continued)

1.4 Income

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:

Voluntary income is received by way of donations, legacies and grant. Donations are included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

For legacies, entitlement is taken as the earlier of the date on which either: the Trust is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Trust has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Trust, or the Trust is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income from charitable activities includes income recognised as earned (as the related service is provided) under contract. Where income is received in advance of a specified service it is deferred until the charity is entitled to that income.

Investment income is included when receivable by the charity.

1.5 Expenditure

All resources expended are recognised once there is a legal or constructive obligation to make a payment to a third party. All resources expended are classified under activity headings that aggregate all costs related to the category.

Cost of raising funds relate to investment management fees.

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

Support costs comprise the central costs and overheads of providing services. They are allocated between charitable activities based on the number of contracted staff in each area.

Governance costs comprise of cost of external advice, audit, costs of Trustees' meetings and other activities related solely to the governance of the Trust.

Irrecoverable VAT is written off in the period in which it arises.

Expenditure on raising funds includes all expenditure incurred by the charitable company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

THE WILF WARD FAMILY TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies (continued)

1.5 Expenditure (continued)

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

All expenditure is inclusive of irrecoverable VAT.

1.6 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

Grants received in relation to the government Coronavirus Job Retention Scheme (Furlough) have been recognised within other income. The grant is accounted for on the accruals basis once the related payroll return has been submitted.

1.7 Interest receivable

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

1.8 Gifts in Kind

In the event that a gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title of the asset having been transferred to the charity. The value of services provided by volunteers has not been included in these accounts.

1.9 Taxation

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

THE WILF WARD FAMILY TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies (continued)

1.10 Tangible fixed assets and depreciation

Individual fixed assets for existing schemes costing £1,000 or more are capitalised at cost, together with all set up costs of new schemes.

Tangible fixed assets are carried at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives.

Depreciation is provided on the following bases:

Freehold property	- 2% straight line
Motor vehicles	- 25% straight line
Fixtures and fittings	- 15% straight line
Office equipment	- 25% / 50% straight line

1.11 Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date using the closing quoted market price. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

1.12 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.

1.13 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.

1.14 Creditors and provisions

Creditors and provisions are recognised where the Trust has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.15 Financial instruments

The charitable 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.

THE WILF WARD FAMILY TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies (continued)

1.16 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the lease term until the date the rent is expected to be adjusted to the prevailing market rate.

1.17 Pensions

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

1.18 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.19 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 charitable 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 charitable 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.

THE WILF WARD FAMILY TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charitable company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. Critical judgements that have been made in the process of applying accounting policies disclosed herein and that have a significant effect on the amounts recognised in the financial statements relates to the following:

Critical areas of judgement:

Depreciation

The depreciation policy has been set accordingly to the experience of the useful lives of a typical asset in each category. The depreciation charged during the year was £280,100 (2020: £267,089) which the Trustees feel is a fair reflection of the benefits derived from the consumption of the tangible fixed assets in use during the period.

Bad debt provision

Outstanding trade debtor balances are reviewed on a line by line basis to identify possible amounts where a provision is required. Management closely manage the collection of trade debtors and therefore are able to identify balances where there is uncertainty about its recoverability, and determine what provision is required (if any).

Holiday accrual

An accrual has been included for the undiscounted cost of any unused paid annual leave which is expected to be settled wholly before 12 months after the end of the reporting period. The cost has been based on the number of days each employee has outstanding multiplied by their respective current rates of pay.

THE WILF WARD FAMILY TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	5,066	77,445	82,511	139,862
Legacies	83	-	83	210,500
	<u>5,149</u>	<u>77,445</u>	<u>82,594</u>	<u>350,362</u>
Total 2020	<u>216,621</u>	<u>133,741</u>	<u>350,362</u>	

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Registered care homes	4,586,662	4,586,662	4,437,518
Domiciliary care homes	14,701,761	14,701,761	13,865,296
Community services	53,144	53,144	141,441
Total 2021	<u>19,341,567</u>	<u>19,341,567</u>	<u>18,444,255</u>
Total 2020	<u>18,444,255</u>	<u>18,444,255</u>	

THE WILF WARD FAMILY TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Dividends and interest from investments	271,704	271,704	336,460
Bank interest	-	-	23,523
	<u>271,704</u>	<u>271,704</u>	<u>359,983</u>
	<u>359,983</u>	<u>359,983</u>	
Total 2020			

6. Other income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Profit on disposal of property	153,534	153,534	-
Other income	8,428	8,428	2,279
Government grants - Coronavirus Job Retention Scheme	227,197	227,197	-
Other grants received for PPE and Coronavirus testing	291,613	291,613	-
	<u>680,772</u>	<u>680,772</u>	<u>2,279</u>
	<u>2,279</u>	<u>2,279</u>	
Total 2020			

THE WILF WARD FAMILY TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

7. Investment management costs

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Investment management fees	56,659	56,659	57,259
Total 2020	57,259	57,259	

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Registered care homes	4,686,333	10,959	4,697,292	4,618,695
Domiciliary care homes	14,122,715	9,357	14,132,072	13,353,180
Other services	138,147	14	138,161	193,409
Governance costs	49,489	-	49,489	39,475
	18,996,684	20,330	19,017,014	18,204,759
Total 2020	18,187,353	17,406	18,204,759	

THE WILF WARD FAMILY TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

9. Analysis of expenditure by activities

	Staff costs 2021 £	Service costs 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Registered care homes	3,546,560	708,167	442,565	4,697,292	4,618,695
Domiciliary care homes	11,404,392	1,226,457	1,501,223	14,132,072	13,353,180
Other services	83,312	54,849	-	138,161	193,409
Governance costs (note 10)	-	49,489	-	49,489	39,475
	<u>15,034,264</u>	<u>2,038,962</u>	<u>1,943,788</u>	<u>19,017,014</u>	<u>18,204,759</u>
Total 2020	<u>14,323,760</u>	<u>2,069,716</u>	<u>1,811,283</u>	<u>18,204,759</u>	

Analysis of support costs

	Total funds 2021 £	Total funds 2020 £
Staff costs	1,486,674	1,415,478
Office property costs	239,232	209,248
Office costs	113,796	101,330
Advertising, recruitment and training	7,152	10,880
Depreciation	95,800	76,168
Bad debt write off	1,134	(1,821)
	<u>1,943,788</u>	<u>1,811,283</u>

Staff costs within support costs contain employment costs relating to Finance, HR and Administration, IT and the Leadership Team.

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FOR THE YEAR ENDED 31 MARCH 2021

10. Governance costs

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Audit and accountancy fees	17,736	17,736	20,901
Trustees' meetings and governance	29,593	29,593	18,574
Development	2,160	2,160	-
	<u>49,489</u>	<u>49,489</u>	<u>39,475</u>
Total 2020	<u>39,475</u>	<u>39,475</u>	

11. Auditor's remuneration

	2021 £	2020 £
Fees payable to the charitable company's auditor and its associates for the audit of the charitable company's annual accounts	17,736	17,220
Fees payable to the charitable company's auditor and its associates in respect of: All non-audit services not included above	<u>-</u>	<u>3,681</u>

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12. Staff costs

	2021	2020
	£	£
Wages and salaries	14,738,160	13,793,092
Social security costs	1,053,060	939,577
Contribution to defined contribution pension schemes	307,709	287,131
	16,098,929	15,019,800

Total staff costs, including agency staff, amounted to £16,520,938 (2020: £15,739,238).

Redundancy or termination payments which are included as an expense within wages and salaries above amounted to £nil (2020: £5,890).

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

	2021	2020
	No.	No.
Full time equivalent	473	467
Adjustment for part time working to obtain total employees	332	315
	805	782

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2021	2020
	No.	No.
In the band £80,001 - £90,000	2	2
In the band £120,001 - £130,000	1	1

The total amount of employee benefits (including employer's national insurance and pension contributions) received by key management personnel was £355,718 (2020: £346,701). The charity considers its key management personnel to comprise of the Chief Executive Officer, Director of Resources and the Director of Operations.

13. Trustees' remuneration and expenses

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

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £627 to 3 Trustees).

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14. Tangible fixed assets

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Office equipment £	Total £
<i>Cost or valuation</i>					
At 1 April 2020	10,084,364	357,035	378,184	744,288	11,563,871
Additions	166,672	-	12,218	142,094	320,984
Disposals	(271,730)	(19,001)	(2,024)	-	(292,755)
At 31 March 2021	9,979,306	338,034	388,378	886,382	11,592,100
<i>Depreciation</i>					
At 1 April 2020	1,752,102	323,588	228,502	537,670	2,841,862
Charge for the year	165,165	14,515	42,450	57,970	280,100
On disposals	(53,818)	(19,001)	(1,290)	-	(74,109)
At 31 March 2021	1,863,449	319,102	269,662	595,640	3,047,853
<i>Net book value</i>					
At 31 March 2021	8,115,857	18,932	118,716	290,742	8,544,247
At 31 March 2020	8,332,262	33,447	149,682	206,618	8,722,009

Non depreciable land with a cost of £1,658,997 (2020: £1,753,997) is held within freehold property.

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15. Fixed asset investments

	Listed investments £	Cash held in investment portfolio £	Total £
<i>Cost or valuation</i>			
At 1 April 2020	8,811,065	262,220	9,073,285
Acquisitions at cost	1,669,647	-	1,669,647
Sale proceeds from disposal	(1,550,203)	(135,952)	(1,686,155)
Gain in the year on revaluation and disposal	1,693,718	-	1,693,718
<i>At 31 March 2021</i>	10,624,227	126,268	10,750,495
<i>Net book value</i>			
<i>At 31 March 2021</i>	10,624,227	126,268	10,750,495
<i>At 31 March 2020</i>	8,811,065	262,220	9,073,285

Included in listed investments are investments held in the UK with a market value of £5,779,382 (2020: £5,549,719). The remaining listed investments are held overseas and have a market value of £4,844,845 (2020: £3,261,346).

There are no investments which individually are material to the investment portfolio.

Revaluation Reserve

	2021 £	2020 £
Listed investments	10,624,227	8,811,065
Historical cost of listed investments	(5,156,387)	(5,311,272)
Donated assets at value transferred in	(2,789,839)	(2,789,839)
	2,678,001	709,954

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16. Debtors

	2021	2020
	£	£
Trade debtors	629,908	1,198,562
Other debtors	106,979	104,475
Prepayments and accrued income	715,815	522,608
	1,452,702	1,825,645

17. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	267,640	261,040
Other taxation and social security	225,840	235,748
Accruals and deferred income	1,765,732	1,212,893
	2,259,212	1,709,681

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NOTES TO THE FINANCIAL STATEMENTS
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18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2021 £
<i>Unrestricted funds</i>						
<i>Designated funds</i>						
Supported People	355,364	72,194	(57,049)	-	-	370,509
<i>General funds</i>						
General Funds	21,158,528	20,226,998	(18,996,294)	(274,329)	-	22,114,903
Revaluation reserve	709,954	-	-	274,329	1,693,718	2,678,001
	21,868,482	20,226,998	(18,996,294)	-	1,693,718	24,792,904
<i>Total Unrestricted funds</i>	22,223,846	20,299,192	(19,053,343)	-	1,693,718	25,163,413

Supported People: This is money put aside by the Trustees for the Supported Living schemes which has not been spent but will provide a reserve for future years' replacements of white goods, laundry equipment and internal decorating.

The transfer from the revaluation reserve represents realised gains/losses in the year.

Restricted funds

Central Fund	145,519	34,186	(7,497)	-	-	172,208
Other Restricted Funds	14,575	43,259	(12,833)	-	-	45,001
	160,094	77,445	(20,330)	-	-	217,209
<i>Total of funds</i>	22,383,940	20,376,637	(19,073,673)	-	1,693,718	25,380,622

Restricted funds

Central Fund: This money was donated to begin the process of assessing potential for a hydrotherapy pool at Isabella Court and any remainder to be used for other items required by the Trust.

Other Restricted Funds: This represents money given for specific purposes.

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NOTES TO THE FINANCIAL STATEMENTS
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18. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2020 £
<i>Unrestricted funds</i>						
<i>Designated funds</i>						
Supported People	320,753	63,011	(28,400)	-	-	355,364
<i>General funds</i>						
General Funds	20,268,597	18,960,127	(18,216,212)	146,016	-	21,158,528
Revaluation reserve	2,048,069	-	-	(146,016)	(1,192,099)	709,954
	22,316,666	18,960,127	(18,216,212)	-	(1,192,099)	21,868,482
<i>Total Unrestricted funds</i>	22,637,419	19,023,138	(18,244,612)	-	(1,192,099)	22,223,846
<i>Restricted funds</i>						
Central Fund	20,019	125,500	-	-	-	145,519
Other Restricted Funds	23,740	8,241	(17,406)	-	-	14,575
	43,759	133,741	(17,406)	-	-	160,094
<i>Total of funds</i>	22,681,178	19,156,879	(18,262,018)	-	(1,192,099)	22,383,940

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NOTES TO THE FINANCIAL STATEMENTS
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19. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2021 £
Designated funds	355,364	72,194	(57,049)	-	-	370,509
General funds	21,868,482	20,226,998	(18,996,294)	-	1,693,718	24,792,904
Restricted funds	160,094	77,445	(20,330)	-	-	217,209
	<u>22,383,940</u>	<u>20,376,637</u>	<u>(19,073,673)</u>	<u>-</u>	<u>1,693,718</u>	<u>25,380,622</u>

Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2020 £
Designated funds	320,753	63,011	(28,400)	-	-	355,364
General funds	22,316,666	18,960,127	(18,216,212)	-	(1,192,099)	21,868,482
Restricted funds	43,759	133,741	(17,406)	-	-	160,094
	<u>22,681,178</u>	<u>19,156,879</u>	<u>(18,262,018)</u>	<u>-</u>	<u>(1,192,099)</u>	<u>22,383,940</u>

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	8,544,247	-	8,544,247
Fixed asset investments	10,750,495	-	10,750,495
Current assets	8,127,883	217,209	8,345,092
Creditors due within one year	(2,259,212)	-	(2,259,212)
Total	<u>25,163,413</u>	<u>217,209</u>	<u>25,380,622</u>

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20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	8,722,009	-	8,722,009
Fixed asset investments	9,073,285	-	9,073,285
Current assets	6,138,233	160,094	6,298,327
Creditors due within one year	(1,709,681)	-	(1,709,681)
Total	22,223,846	160,094	22,383,940

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

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	1,302,964	894,861
Adjustments for:		
Depreciation charges	280,100	267,089
Dividends, interests and rents from investments	(271,704)	(359,983)
Profit on the sale of fixed assets	(153,534)	(1,944)
Decrease in debtors	372,943	200,625
Increase in creditors	549,531	377,148
Net cash provided by operating activities	2,080,300	1,377,796

22. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	6,892,390	4,472,682
Total cash and cash equivalents	6,892,390	4,472,682

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

23. Analysis of changes in net debt

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash at bank and in hand	4,472,682	2,419,708	6,892,390
	<u>4,472,682</u>	<u>2,419,708</u>	<u>6,892,390</u>

24. Contingent liabilities

The Social Care Compliance Scheme (SCCS) was introduced by the government on 1 November 2017. This scheme has been introduced to address back-pay liability associated with sleep-in shifts. The guidance from HMRC on sleep-in shifts has remained unclear for a number of years and this has meant that many social care organisations have had conflicting information as to whether they have been compliant with National Minimum Wage (NMW) legislation. The Trust decided to act in May 2015 and began paying sleep-in shifts at the required rate using averaging principles, which mean that as long as the average of every hour worked is at or above the required rate then this meets the minimum wage legislative requirements.

The Trust was approached by HMRC in November 2017 and given the option to join the SCCS. The Trust joined the SCCS on 22 December 2017. As a requirement of joining the SCCS, the Trust undertook a review of all current and former staff pay to check and see if there were any underpayments associated with minimum wage legislation.

However, the situation regarding the SCCS and sleep-in back-pay had been challenged at the Court of Appeal by Mencap accompanied by Care England and the Local Government Association. The judgement from this case was announced on 13 July 2018 and ruled in favour of Mencap. The finding of the court was that sleep-in shifts are ineligible to be counted as working time for the purposes of calculating the National Living Wage.

The claimants challenged this Court of Appeal judgement in the Supreme Court but on 19 March 2021, the Supreme Court dismissed the appeal and ruled in favour of Mencap, meaning that all sleep-in related claims for back-pay are null and void. Under the current interpretation of the law, following the Court of Appeal judgement and dismissal of the appeal by the Supreme Court, sleep-in shifts do not need to be paid at the National Living Wage rate and there is no back pay liability.

25. Capital commitments

	2021 £	2020 £
Contracted for but not provided in these financial statements	-	109,131

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26. Pension commitments

The Trust operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Trust in an independently administered fund. The pension cost charge represents contributions payable by the Trust to the fund and amounted to £307,709 (2020: £287,131). At the year end there was a balance of £nil (2020: £56,621) outstanding.

27. Operating lease commitments

At 31 March 2021 the charitable company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021	2020
	£	£
Not later than 1 year	125,393	160,583
Later than 1 year and not later than 5 years	172,378	168,057
Later than 5 years	181,666	225,145
	479,437	553,785

The following lease payments have been recognised as an expense in the Statement of financial activities:

	2021	2020
	£	£
Operating lease rentals	259,846	260,436

28. Related party transactions

The charitable company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charitable company at 31 March 2021.

29. Controlling party

The charitable company is controlled by its members. No individual member has overall control.