

Raphael Centre
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022

ROGER C OATEN
Chartered accountants
Ground Floor
23 Westfield Park
Redland
Bristol
BS6 6LT

Raphael Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	4
Statement of financial activities (including income and expenditure account)	5
Statement of financial position	6
Notes to the financial statements	7
The following pages do not form part of the financial statements	
Detailed statement of financial activities	17
Notes to the detailed statement of financial activities	19

Raphael Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name Raphael Centre

Charity registration number 1033103

Company registration number 2629063

Principal office and registered office Raphael House
3 Hillside
Cotham
Bristol
BS6 6JP

The trustees

Mr A Brenard (Resigned 1 September 2022)
Ms L Martin
Mr G Trmal
Ms A Jay

Company secretary E Winkler

Independent examiner Roger C Oaten Chartered Accountants
Ground Floor
23 Westfield Park
Redland
Bristol
BS6 6LT

Structure, governance and management

The charity is registered under the Companies Act 2006 and is limited by guarantee. Its objects and constitution are defined in its Governing Document, The Memorandum and the Articles of the Association.

The directors of the company are also charity Trustees for the purposes of charity law and are known as members of the management committee. The members who served throughout the year and up to the date of this report are listed on page 1.

Objectives and activities for the public benefit

The objects of the charity are as defined in the charity's governing document and continue to be to provide care and associated facilities for adults who by reason of genetic or other disabilities are mentally handicapped and in need of care and support to assist them in overcoming poverty or conditions of hardship or distress and to enable them to live as full and independent a life as possible.

Raphael Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance

Staffing and Training

We have gained new staff members; Ramla & Yusra who are on zero hours contracts. Megan left, and one of the managers was suspended on discovery of financial irregularities. Staff training has been as follows: Fire Marshall & safe-guarding.

Maintenance

The major building works have now been completed.

Tenants Report

One of the residents has sadly passed away & as yet has not been replaced.

Financial review

Raphael Centre income for the year has exceeded the last few previous years but this has been greatly helped by a very generous donation of £40,000 along with grants & gift aid. However, we have also gratefully received grants & donations to cover our costs of renewing the driveway/lawn due to building works from previous years. Our income this year has dropped part way through the year due to losing one of our tenants though we are expecting her to be replaced in the near future.

At present, there is an ongoing investigation related to financial irregularities of a co-manager who was suspended immediately upon these findings coming to light. The nature of the fraud was determined to be in relation to expenses reimbursements and is transpired to have occurred over a period since the start of lockdown in 2020 until it's discovery in February 2022. It is a material amount of money but not of the scale to be a threat to the ongoing running of Raphael House. Raphael House followed correct investigatory procedures by informing the police, social services & disciplinary proceedings against the individual involved, who's contract has since been terminated.

Reserves Policy

The charity requires sufficient reserves, in the form of working capital, in order to operate. The management committee consider that a level representing three month's trading expenses would be justifiable. Historically levels of reserves have been substantially below this figure. The charity aims to increase its reserves to that level as trading conditions permit, but not at the expense of the aims of the charity. This policy will be reviewed annually by the management committee before the Annual General Meeting, and submitted to the meeting for approval.

Investment Policy

Aside from retaining a prudent amount in reserves each year most of the money is spent in the short term so there are few funds for long term investment. Having options available, the Management Committee has decided to invest the available funds in ethical deposits. This has been the policy for many years and the Management Committee has been satisfied with the return from this type of deposit.

Raphael Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Financial review *(continued)*

Principal Risks and Uncertainties

The Management Committee has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. External risks to funding cannot be influenced but are monitored closely. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, and residents. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

E Winkler
Charity Secretary

Raphael Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Raphael Centre

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Raphael Centre ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

The trustees are also the directors of the company for the purposes of company law are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of 'Accounting body'. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached."

Roger C Oaten Chartered Accountants
Independent Examiner

Ground Floor
23 Westfield Park
Redland
Bristol
BS6 6LT

Raphael Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		2022		2021
		Unrestricted	Total funds	Total funds
	Note	funds		
		£	£	£
Income and endowments				
Donations and legacies	5	68,335	68,335	49,291
Charitable activities	6	279,712	279,712	279,657
Other trading activities	7	180	180	–
Investment income	8	4,045	4,045	92
Total income		<u>352,272</u>	<u>352,272</u>	<u>329,040</u>
Expenditure				
Expenditure on charitable activities	9,10	308,162	308,162	325,183
Total expenditure		<u>308,162</u>	<u>308,162</u>	<u>325,183</u>
Net income and net movement in funds		<u>44,110</u>	<u>44,110</u>	<u>3,857</u>
Reconciliation of funds				
Total funds brought forward		83,807	83,807	79,950
Total funds carried forward		<u>127,917</u>	<u>127,917</u>	<u>83,807</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 15 form part of these financial statements.

Raphael Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	16	2,114	280
Current assets			
Debtors	17	54,180	32,436
Cash at bank and in hand		96,095	78,715
		<u>150,275</u>	<u>111,151</u>
Creditors: amounts falling due within one year	18	<u>24,472</u>	<u>27,624</u>
Net current assets		<u>125,803</u>	<u>83,527</u>
Total assets less current liabilities		<u>127,917</u>	<u>83,807</u>
Net assets		<u>127,917</u>	<u>83,807</u>
Funds of the charity			
Unrestricted funds		<u>127,917</u>	<u>83,807</u>
Total charity funds	21	<u>127,917</u>	<u>83,807</u>

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

P Winkler
Charity Trustee

The notes on pages 7 to 15 form part of these financial statements.

Raphael Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Raphael House, 3 Hillside, Cotham, Bristol, BS6 6JP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Raphael Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Raphael Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Raphael Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Raphael Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee not having share capital.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Grants				
Grants receivable Covid related	10,295	10,295	7,043	7,043
Grants receivable non-Covid related	8,040	8,040	16,392	16,392
Government grant income CJRS	—	—	11,256	11,256
Other donations and legacies				
Other donations and legacies	50,000	50,000	14,600	14,600
	<u>68,335</u>	<u>68,335</u>	<u>49,291</u>	<u>49,291</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Residential support income	250,727	250,727	264,486	264,486
Recharged expenditure	28,985	28,985	15,171	15,171
	<u>279,712</u>	<u>279,712</u>	<u>279,657</u>	<u>279,657</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising events	180	180	—	—

Raphael Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

8. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	45	45	92	92
Exceptional investment income	4,000	4,000	—	—
	<u>4,045</u>	<u>4,045</u>	<u>92</u>	<u>92</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Residential support	267,872	267,872	256,101	256,101
Support costs	40,290	40,290	69,082	69,082
	<u>308,162</u>	<u>308,162</u>	<u>325,183</u>	<u>325,183</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Residential support	267,872	24,189	292,061	312,574
Governance costs	—	16,101	16,101	12,609
	<u>267,872</u>	<u>40,290</u>	<u>308,162</u>	<u>325,183</u>

11. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2022 £	Total 2021 £
Premises	19,327	19,327	43,804
Communications and IT	1,283	1,283	5,186
General office	3,579	3,579	7,483
	<u>24,189</u>	<u>24,189</u>	<u>56,473</u>

12. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>120</u>	<u>1,674</u>

Raphael Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

13. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,000</u>	<u>1,000</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	183,437	185,422
Social security costs	9,396	10,195
Employer contributions to pension plans	<u>3,567</u>	<u>3,815</u>
	<u>196,400</u>	<u>199,432</u>

The average head count of employees during the year was 10 (2021: 10). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Management	1	1
Administration	1	1
Direct Charitable	<u>8</u>	<u>8</u>
	<u>10</u>	<u>10</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

15. Trustee remuneration and expenses

No Trustees received remuneration or honorarium during the year. Nor did they receive any expenses. No employee received remuneration in excess of £60,000 p.a.

Raphael Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

16. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2021	43,131
Additions	1,954
At 31 March 2022	45,085
Depreciation	
At 1 April 2021	42,851
Charge for the year	120
At 31 March 2022	42,971
Carrying amount	
At 31 March 2022	2,114
At 31 March 2021	280

17. Debtors

	2022 £	2021 £
Trade debtors	43,028	25,800
Prepayments and accrued income	11,152	6,636
	54,180	32,436

18. Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts	—	393
Trade creditors	5,490	2,014
Accruals and deferred income	16,135	21,598
Social security and other taxes	2,847	3,619
	24,472	27,624

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,567 (2021: £3,815).

Raphael Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

20. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022	2021
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>—</u>	<u>11,256</u>

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	18,807	352,272	(308,162)	62,917
Designated Fund	65,000	—	—	65,000
	<u>83,807</u>	<u>352,272</u>	<u>(308,162)</u>	<u>127,917</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	14,950	329,040	(325,183)	18,807
Designated Fund	65,000	—	—	65,000
	<u>79,950</u>	<u>329,040</u>	<u>(325,183)</u>	<u>83,807</u>

22. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	2,114	2,114
Current assets	150,275	150,275
Creditors less than 1 year	(24,472)	(24,472)
Net assets	<u>127,917</u>	<u>127,917</u>

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	280	280
Current assets	111,151	111,151
Creditors less than 1 year	(27,624)	(27,624)
Net assets	<u>83,807</u>	<u>83,807</u>

Raphael Centre

Company Limited by Guarantee

Management Information

Year ended 31 March 2022

The following pages do not form part of the financial statements.

Raphael Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Grants receivable Covid related	10,295	7,043
Grants receivable non-Covid related	8,040	16,392
Government grant income CJRS	—	11,256
Other donations and legacies	50,000	14,600
	<u>68,335</u>	<u>49,291</u>
 Charitable activities		
Residential support income	250,727	264,486
Recharged expenditure	28,985	15,171
	<u>279,712</u>	<u>279,657</u>
 Other trading activities		
Fundraising events	180	—
 Investment income		
Bank interest receivable	45	92
Exceptional investment income	4,000	—
	<u>4,045</u>	<u>92</u>
 Total income	<u>352,272</u>	<u>329,040</u>

Raphael Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022 £	2021 £
Expenditure		
Expenditure on charitable activities		
Purchases	495	3,819
Wages and salaries	183,437	185,422
Employer's NIC	9,396	10,195
Pension costs	3,567	3,815
Rent	42,468	29,084
Rates and water	4,848	4,950
Light and heat	11,174	9,893
Repairs and maintenance	8,961	36,708
Insurance	9,062	7,956
Other establishment	10,366	7,096
Other motor/travel costs	273	701
Legal and professional fees	16,101	12,609
Telephone	1,283	5,186
Other office costs	2,606	4,728
Depreciation	119	1,675
Training	2,507	—
Workshop & therapy	645	266
Sundry expenses	559	541
Subscriptions & donations	295	539
	<u>308,162</u>	<u>325,183</u>
Total expenditure	<u>308,162</u>	<u>325,183</u>
Net income	<u>44,110</u>	<u>3,857</u>

Raphael Centre

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Expenditure on charitable activities		
Residential support		
<i>Activities undertaken directly</i>		
Food purchases	495	3,819
Wages and salaries	183,437	185,422
Employer's NIC	9,396	10,195
Pension costs	3,567	3,815
Rent	42,468	29,084
Rates & water	4,848	4,950
Light & heat	11,174	9,893
Insurance	9,062	7,956
Other motor/travel costs	273	701
Training	2,507	—
Workshop & therapy	645	266
	<u>267,872</u>	<u>256,101</u>
<i>Support costs</i>		
Repairs & maintenance	8,961	36,708
Other establishment & janitorial	10,366	7,096
Telephone	1,283	5,186
Sundry office costs	2,606	4,728
Depreciation	119	1,675
Sundry expenses	559	541
Subscriptions & donations	295	539
	<u>24,189</u>	<u>56,473</u>
Governance costs		
Legal and other professional fees	<u>16,101</u>	<u>12,609</u>
Expenditure on charitable activities	<u>308,162</u>	<u>325,183</u>
