

Raphael Centre
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024

ARCHELM
Chartered accountants
Ground Floor
23 Westfield Park
Redland
Bristol
BS6 6LT

Raphael Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Raphael Centre

Company Limited by Guarantee

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

Year ended 31 March 2024

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 2024.

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

Ms A Jay
Ms S Turner
Ms P Winkler (Resigned 21 January 2024)
Ms S McWilliams
Mr J Golding

Company secretary E Winkler

Independent examiner Archelm Chartered Accountants
Ground Floor
23 Westfield Park
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Raphael Centre

Company Limited by Guarantee

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

Year ended 31 March 2024

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.

Raphael Centre's board had one resignation in January 2024, and continues in strength, with trustees meeting monthly to put their collective experience of construction; corporate practice; marketing; charity communications, and social care at the charity's service. As per the previous report, the board seeks to expand its expertise by seeking trustees with a strong financial background and/or building expertise, for instance, a retired building surveyor and/or a retired accountant. To express interest in joining the trustee board, please contact e.winkler@raphaelcentre.org

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. Please note: This description is based on terminology in the charity's memorandum which trustees recognise needs to be updated. The trustees are starting the process of rewriting it.

Raphael Centre

Company Limited by Guarantee

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

Year ended 31 March 2024

Achievements and performance

Full-time manager since 7 November 2023, Nick Blount has helped Raphael go from strength to strength, facilitating Raphael Centre's unique holistic approach to flourish while ensuring compliance and financial sustainability.

Staffing and Training

We have lost and gained staff members this year. Raphael Centre has increased staffing in line with the increase of residents' one-to-one hours: currently 12 members of staff work weekly (full and part-time) with four bank staff to call on. There will be a further two full-time staff added following the arrival of two new residents December 2024.

We no longer have a part-time cleaner on the payroll; cleaning is now done by existing staff and residents.

All-staff mandatory health and social care training and funding is lined-up for 2025 new year.

There will be a staff pay review in February 2025 (as per the last two years); this will be in line with the national minimum wage increase in April 2025.

The police investigation arising from a previous manager's dismissal (May 2022) continues; the fraud case file is currently pending review by the case progression team (regarding final compliance checks) and Raphael Centre awaits to hear once it has been submitted to CPS.

Tenants Report

The ninth room will finally be tenanted after being untenanted for two years (since August 2022) whilst it was made habitable due to damp repairs; a tenth room has been enabled by moving the office from the first floor to second floor kitchen (historically where the office used to be).

Two new tenants will be moving (25th November and the second one start of December 2024).

The tenants' service charge, which has not risen for several years, will rise from £40 per week to £50 per week starting from 1 December 2024; this will cover increases in utilities and communal food.

In the new year the manager will conduct a tenant satisfaction survey in line with council guidelines.

Raphael Centre

Company Limited by Guarantee

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

Year ended 31 March 2024

Financial review

Raphael Centre continues to show a surplus, and this will increase with the two new residents, bringing-in an additional income of approx £1,000 per month from housing benefit and additional one-to-one support hours.

Raphael Centre continues to cost every aspect of its operation in order to provide costed evidence for a housing benefit review with consultants MRAssociates; this includes creating a realistic and sustainable sinking fund for foreseen and unforeseen repairs; this has been set for £2,000 per month from January 2025.

The landlord's rent charged to Raphael Centre will be increased for the first time for at least five years from just under £44,000 pa to 50,000 pa.

Raphael Centre continues to review its policies particularly around Finance, Safeguarding and Medications in line with best practice, and these will be reviewed again in the new year 2025.

The Fire Safety audit has been signed off. Raphael Centre meets all standards required. The fire alarm has no problems but it may be changed in a few years.

Reserves Policy

The charity requires sufficient reserves, in the form of working capital, in order to operate. The management committee considered that a level representing three month's trading expenses is 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. It is also opening a high interest savings account.

Raphael Centre

Company Limited by Guarantee

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

Year ended 31 March 2024

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.

Policies and procedures are reviewed annually. Residents' needs are reviewed as and when hourly and daily, and regularly documented monthly in paper records.

Staff supervisions are conducted as required, usually every 6-12 weeks.

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 2024

I report to the trustees on my examination of the financial statements of Raphael Centre ('the charity') for the year ended 31 March 2024.

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."

Archelm Chartered Accountants
Independent Examiner

Ground Floor
23 Westfield Park
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Raphael Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024		2023
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£	£	£
Income and endowments				
Donations and legacies	5	299	299	20,969
Charitable activities	6	377,380	377,380	286,835
Investment income	7	1,110	1,110	320
Total income		<u>378,789</u>	<u>378,789</u>	<u>308,124</u>
Expenditure				
Expenditure on charitable activities	8,9	<u>361,940</u>	<u>361,940</u>	<u>309,025</u>
Total expenditure		<u>361,940</u>	<u>361,940</u>	<u>309,025</u>
Net income/(expenditure) and net movement in funds		<u>16,849</u>	<u>16,849</u>	<u>(901)</u>
Reconciliation of funds				
Total funds brought forward		127,016	127,016	127,917
Total funds carried forward		<u>143,865</u>	<u>143,865</u>	<u>127,016</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 9 to 17 form part of these financial statements.

Raphael Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	15	692	1,248
Current assets			
Debtors	16	64,142	38,072
Cash at bank and in hand		103,048	111,009
		<u>167,190</u>	<u>149,081</u>
Creditors: amounts falling due within one year	17	<u>24,017</u>	<u>23,313</u>
Net current assets		<u>143,173</u>	<u>125,768</u>
Total assets less current liabilities		<u>143,865</u>	<u>127,016</u>
Net assets		<u>143,865</u>	<u>127,016</u>
Funds of the charity			
Unrestricted funds		<u>143,865</u>	<u>127,016</u>
Total charity funds	19	<u>143,865</u>	<u>127,016</u>

For the year ending 31 March 2024 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:

S McWilliams
Charity Trustee

The notes on pages 9 to 17 form part of these financial statements.

Raphael Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

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 2024

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 2024

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.

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.

Raphael Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

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.

Raphael Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Grants				
Grants receivable non-Covid related	–	–	20,626	20,626
Other donations and legacies				
Other donations and legacies	299	299	343	343
	<u>299</u>	<u>299</u>	<u>20,969</u>	<u>20,969</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Residential support income	356,983	356,983	268,386	268,386
Recharged expenditure	20,397	20,397	18,449	18,449
	<u>377,380</u>	<u>377,380</u>	<u>286,835</u>	<u>286,835</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	1,110	1,110	320	320

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Residential support	311,135	311,135	273,722	273,722
Support costs	50,805	50,805	35,303	35,303
	<u>361,940</u>	<u>361,940</u>	<u>309,025</u>	<u>309,025</u>

Raphael Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Residential support	311,135	32,886	344,021	289,394
Governance costs	–	17,919	17,919	19,631
	<u>311,135</u>	<u>50,805</u>	<u>361,940</u>	<u>309,025</u>

10. Analysis of support costs

	Analysis of support costs activity 1	Total 2024	Total 2023
	£	£	£
Premises	29,149	29,149	11,847
Communications and IT	1,460	1,460	1,263
General office	2,277	2,277	2,562
	<u>32,886</u>	<u>32,886</u>	<u>15,672</u>

11. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>556</u>	<u>866</u>

12. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,000</u>	<u>1,000</u>

13. Staff costs

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

	2024	2023
	£	£
Wages and salaries	220,649	167,606
Social security costs	10,936	6,361
Employer contributions to pension plans	3,164	2,780
	<u>234,749</u>	<u>176,747</u>

Raphael Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

13. Staff costs *(continued)*

The average head count of employees during the year was 10 (2023: 10). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Management	1	1
Administration	1	1
Direct Charitable	8	8
	<u>10</u>	<u>10</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

14. 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.

15. Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2023 and 31 March 2024	<u>45,085</u>
Depreciation	
At 1 April 2023	43,837
Charge for the year	556
At 31 March 2024	<u>44,393</u>
Carrying amount	
At 31 March 2024	<u>692</u>
At 31 March 2023	<u>1,248</u>

16. Debtors

	2024	2023
	£	£
Trade debtors	11,856	19,931
Prepayments and accrued income	52,286	18,141
	<u>64,142</u>	<u>38,072</u>

Raphael Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

17. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	4,385	6,161
Accruals and deferred income	14,544	14,788
Social security and other taxes	5,088	2,364
	<u>24,017</u>	<u>23,313</u>

18. 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 £3,164 (2023: £2,780).

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	62,016	378,789	(361,940)	78,865
Designated Fund	65,000	—	—	65,000
	<u>127,016</u>	<u>378,789</u>	<u>(361,940)</u>	<u>143,865</u>

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	62,917	308,124	(309,025)	62,016
Designated Fund	65,000	—	—	65,000
	<u>127,917</u>	<u>308,124</u>	<u>(309,025)</u>	<u>127,016</u>

Raphael Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	692	692
Current assets	167,190	167,190
Creditors less than 1 year	(24,016)	(24,016)
Net assets	<u>143,866</u>	<u>143,866</u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,248	1,248
Current assets	149,081	149,081
Creditors less than 1 year	(23,312)	(23,312)
Net assets	<u>127,017</u>	<u>127,017</u>

Raphael Centre

Company Limited by Guarantee

Management Information

Year ended 31 March 2024

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 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Grants receivable non-Covid related	—	20,626
Other donations and legacies	299	343
	<u>299</u>	<u>20,969</u>
Charitable activities		
Residential support income	356,983	268,386
Recharged expenditure	20,397	18,449
	<u>377,380</u>	<u>286,835</u>
Investment income		
Bank interest receivable	1,110	320
	<u>1,110</u>	<u>320</u>
Total income	<u>378,789</u>	<u>308,124</u>
Expenditure		
Expenditure on charitable activities		
Purchases	3,768	4,390
Wages and salaries	220,649	167,606
Employer's NIC	10,936	6,361
Pension costs	3,164	2,780
Rent	43,932	43,932
Rates and water	5,311	4,905
Light and heat	11,800	11,060
Repairs and maintenance	21,359	7,319
Insurance	9,491	10,874
Other establishment	7,790	4,528
Other motor/travel costs	1,360	124
Legal and professional fees	17,919	39,391
Telephone	1,460	1,263
Other office costs	1,250	883
Depreciation	556	866
Training	690	1,531
Workshop & therapy	34	399
Sundry expenses	293	745
Subscriptions & donations	178	68
	<u>361,940</u>	<u>309,025</u>
Total expenditure	<u>361,940</u>	<u>309,025</u>

Raphael Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2024

	2024 £	2023 £
Net income/(expenditure)	<u>16,849</u>	<u>(901)</u>

Raphael Centre

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Expenditure on charitable activities		
Residential support		
<i>Activities undertaken directly</i>		
Food purchases	3,768	4,390
Wages and salaries	220,649	167,606
Employer's NIC	10,936	6,361
Pension costs	3,164	2,780
Rent	43,932	43,932
Rates & water	5,311	4,905
Light & heat	11,800	11,060
Insurance	9,491	10,874
Other motor/travel costs	1,360	124
Legal and professional fees	—	19,760
Training	690	1,531
Workshop & therapy	34	399
	<u>311,135</u>	<u>273,722</u>
<i>Support costs</i>		
Repairs & maintenance	21,359	7,319
Other establishment & janitorial	7,790	4,528
Telephone	1,460	1,263
Sundry office costs	1,250	883
Depreciation	556	866
Sundry expenses	293	745
Subscriptions & donations	178	68
	<u>32,886</u>	<u>15,672</u>
Governance costs		
Legal and other professional fees	<u>17,919</u>	<u>19,631</u>
Expenditure on charitable activities	<u>361,940</u>	<u>309,025</u>