

**Radcliffe Manor House**  
**Unaudited Financial Statements**  
**31 March 2021**

**ANTHON MARLOW**  
Chartered Certified Accountants  
6 Clinton Avenue  
Nottingham  
NG5 1AW

# Radcliffe Manor House

## Financial Statements

Year ended 31 March 2021

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# **Radcliffe Manor House**

## **Trustees' Annual Report**

**Year ended 31 March 2021**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

### **Reference and administrative details**

<b>Registered charity name</b>	Radcliffe Manor House
<b>Charity registration number</b>	232858
<b>Principal office</b>	Radcliffe Manor House 52 Main Road, Radcliffe-on-Trent NG12 2AA

### **The trustees**

Mr J Ellison	
Mr P S Spencer	(Retired 20 September 2020)
Mr R Costa	(Deceased 23 August 2019)
Dr D J Morgan	
Mrs M T Bennett	(Retired 20 September 2020)
Mr J S Rycroft	
Mr B Thomas MBE	(Appointed 20 September 2020)

<b>Independent examiner</b>	Alistair Nicklin F.C.C.A. 6 Clinton Avenue Nottingham NG5 1AW
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### **Structure, governance and management**

The charity is an unincorporated association governed by a Declaration of Trust dated 2nd October 1956.

The organisation of the Charity consists of:

A Committee of approximately ten volunteers who hold regular meetings and maintain the overall policy and direction of the charity. The meetings are minuted.

The Registered Manager of the Home is M. Barron.

Approximately thirty seven full and part time paid staff.

New trustees are by appointment of the existing trustees and the committee.

### **Objectives and activities**

The principal objective of the Charity is the provision of residential care facilities for the elderly at Radcliffe Manor House.

**Radcliffe Manor House**  
**Trustees' Annual Report** *(continued)*  
**Year ended 31 March 2021**

**Objectives and activities** *(continued)*

**POLICIES ADOPTED TO ACHIEVE THE OBJECTIVES OF THE CHARITY**

The Policies of the Charity are:

To run Radcliffe Manor House in accordance with local authority regulations: To maintain the number of residents under care at the maximum level of occupancy. To observe the statutory regulations for residential care homes, i.e health and safety, drugs control etc. To maintain Radcliffe Manor House as financially sound and viable.

There have been no material changes in policies since the last report.



**Radcliffe Manor House**  
**Trustees' Annual Report** *(continued)*  
**Year ended 31 March 2021**

**Achievements and performance**

**Finances:**

This financial year has been one of considerable turbulence. The extra costs involved in dealing with the Covid-19 pandemic (e.g., extra agency staff and PPE) coupled with significantly lower levels of fee income required us to draw on our financial reserves. We took the unanimous decision as a committee to spend from our reserves in order to ensure our staffing levels were sufficient to fulfil our duty of protecting and caring for our residents. Towards the end of the financial year, we began to receive a series of infection control 'grants' through the local authority and these broadly have offset the extra costs and loss of income.

I am able to report therefore that we recorded a modest surplus of just over £8,700 which was broadly in line with our budget despite the stresses and strains of the pandemic. Our cash reserves decreased slightly by £8,000 but remain at a level that the trustees consider satisfactory. As previously stated, the policy of the Trustees is that these reserves should be used as a guarantee against any temporary loss of income arising from room vacancies throughout the year and to fund budgeted improvements to the Home for the benefit of the residents.

Our fees were raised by just under 6% for all of our existing residents in April 2021 but for new admissions (from January 2021) they were raised by just under 15%. The increase in fees for new admissions was partly in response to the potential financial shock to the Home of the Covid-19 pandemic but also as part of our longer-term strategy of improving the overall experience for our residents by offering more activities and new facilities and our long-term aim of improving the pay of our staff.

We remain confident that our fees offer very good value for money.

**CQC/NCC Inspections:**

The Home was inspected by the CQC to assess our infection control procedures and no issues were highlighted. The Home continues to hold a rating of 'Good' with no exceptions.

Nottinghamshire County Council carried out a high-level inspection and we continue to have a 'Band 5' status which represents the highest level of care in the County.

**Covid-19:**

The Home remained free from the virus until November 2020. We then had our first outbreak and entered the most challenging period of the Winter months. Staff and then the residents were vaccinated and we eventually were able to come out of the restrictions that we all had to endure.

At this point the Home is free of the virus but it seems likely that we will continue to face the risk of infection for some considerable time ahead. Like many Homes we have had to deal with an array of difficulties due to Covid-19, many of which are ongoing. In particular, the recruitment of staff, which has become progressively more difficult and which is likely to remain a challenge for us in the year ahead.

**Management Changes:**

During this year we appointed a new Registered Manager. Karen Squire left the Home and we have appointed Mel Barron who was our Deputy Manager as our new Registered Manager. As part of this change, we have implemented a new management structure with two Team Leader roles which we believe will give the Home more flexibility.

# **Radcliffe Manor House**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 March 2021**

### **Achievements:**

Despite the significant extra workload (and costs) due to the pandemic, we have been able to make some improvements to the Home.

Two members of the committee have built up a small but very active team of volunteers who have regularly been into the Home to support the residents. This has been extremely valuable during the periods of restriction for our residents.

We have also been able to carry out some improvements to the décor of the Home. The dining room has been fully decorated, including the painting (by a member of staff) of a seascape mural, and brand-new tables and chairs have been purchased.

Outside, part of the garden has been significantly upgraded to provide a 'sensory' zone and to boost the production of fresh vegetables. Many of our residents have enjoyed this new space and once again our gardens have been a source of great comfort during a very hard time.

### **Financial review:**

The book value of the Charity has increased from £835,901 to £844,680 during the year to 31st March 2021. This is due to the trading surplus as noted previously.

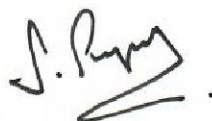
The book value of the fixed assets of the Charity decreased by £1,771 to £548,195 as at 31st March 2021. The investment accounts showed an increase of £1,695.

There were no funds materially in deficit.

### **Trustees:**

There are no changes to trustees.

The trustees' annual report was approved on 21 September 2021 and signed on behalf of the board of trustees by:



Mr J S Rycroft

Trustee and Chair of the Management Committee



# **Radcliffe Manor House**

## **Independent Examiner's Report to the Trustees of Radcliffe Manor House**

**Year ended 31 March 2021**

I report to the trustees on my examination of the financial statements of Radcliffe Manor House ('the charity') for the year ended 31 March 2021.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **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 Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Alistair Nicklin F.C.C.A.  
Independent Examiner

6 Clinton Avenue  
Nottingham  
NG5 1AW

22 September 2021

**Radcliffe Manor House**  
**Statement of Financial Activities**  
**Year ended 31 March 2021**

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	116,848	116,848	9,914
Charitable activities	5	794,659	794,659	826,931
Investment income	6	1,695	1,695	2,342
<b>Total income</b>		<u>913,202</u>	<u>913,202</u>	<u>839,187</u>
<b>Expenditure</b>				
Expenditure on charitable activities	7,8	904,423	904,423	795,855
<b>Total expenditure</b>		<u>904,423</u>	<u>904,423</u>	<u>795,855</u>
<b>Net income and net movement in funds</b>		<u>8,779</u>	<u>8,779</u>	<u>43,332</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		835,901	835,901	792,569
<b>Total funds carried forward</b>		<u>844,680</u>	<u>844,680</u>	<u>835,901</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 8 to 15 form part of these financial statements.

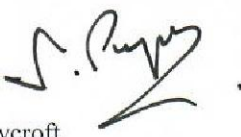


**Radcliffe Manor House**  
**Statement of Financial Position**

**31 March 2021**

	Note	2021 £	£	2020 £
<b>Fixed assets</b>				
Tangible fixed assets	13		548,195	549,966
Investments	14		213,474	211,779
			<u>761,669</u>	<u>761,745</u>
<b>Current assets</b>				
Stocks	15	1,515		1,505
Debtors	16	10,884		—
Cash at bank and in hand		140,983		149,143
		<u>153,382</u>		<u>150,648</u>
<b>Creditors: amounts falling due within one year</b>	17	<u>70,371</u>		<u>76,492</u>
<b>Net current assets</b>			<u>83,011</u>	<u>74,156</u>
<b>Total assets less current liabilities</b>			<u>844,680</u>	<u>835,901</u>
<b>Net assets</b>			<u>844,680</u>	<u>835,901</u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>844,680</u>	<u>835,901</u>
<b>Total charity funds</b>	20		<u>844,680</u>	<u>835,901</u>

These financial statements were approved by the board of trustees and authorised for issue on 21 September 2021, and are signed on behalf of the board by:

  
 Mr J Rycroft  
 Trustee

The notes on pages 8 to 15 form part of these financial statements.

# **Radcliffe Manor House**

## **Notes to the Financial Statements**

**Year ended 31 March 2021**

### **1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 52 Main Road, Radcliffe On Trent, Nottingham, NG12 2AA.

### **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 Charities Act 2011.

### **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.

#### **Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **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.



# Radcliffe Manor House

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 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.

# Radcliffe Manor House

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 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	- 15% reducing balance
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#### **Investments**

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

#### **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.

#### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

#### **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.



# Radcliffe Manor House

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 3. Accounting policies *(continued)*

#### Government grants *(continued)*

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.

#### 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. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
Donations	3,173	3,173	6,501	6,501
<b>Grants</b>				
Government grant income	111,475	111,475	—	—
<b>Other donations and legacies</b>				
Joint Homes Committee	2,200	2,200	3,413	3,413
	<u>116,848</u>	<u>116,848</u>	<u>9,914</u>	<u>9,914</u>

### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Residents' Fees	<u>794,659</u>	<u>794,659</u>	<u>826,931</u>	<u>826,931</u>

### 6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Income from listed investments	<u>1,695</u>	<u>1,695</u>	<u>2,342</u>	<u>2,342</u>

# Radcliffe Manor House

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Residential care service	891,964	891,964	782,539	782,539
Advertising	2,586	2,586	2,460	2,460
Support costs	9,873	9,873	10,856	10,856
	<u>904,423</u>	<u>904,423</u>	<u>795,855</u>	<u>795,855</u>

### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Residential care service	891,964	—	891,964	782,539
Advertising	2,586	—	2,586	2,460
Governance costs	—	9,873	9,873	10,856
	<u>894,550</u>	<u>9,873</u>	<u>904,423</u>	<u>795,855</u>

### 9. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>1,771</u>	<u>2,082</u>

### 10. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,274</u>	<u>2,160</u>

### 11. Staff costs

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

	2021 £	2020 £
Wages and salaries	677,012	573,830
Social security costs	28,113	27,093
Employer contributions to pension plans	13,112	12,008
	<u>718,237</u>	<u>612,931</u>

# Radcliffe Manor House

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 11. Staff costs *(continued)*

The average head count of employees during the year was 37 (2020: 33). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Administration staff	<u>37</u>	<u>33</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

### 13. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2020 and 31 March 2021	<u>538,163</u>	<u>118,206</u>	<u>656,369</u>
<b>Depreciation</b>			
At 1 April 2020	—	106,403	106,403
Charge for the year	—	1,771	1,771
At 31 March 2021	<u>—</u>	<u>108,174</u>	<u>108,174</u>
<b>Carrying amount</b>			
At 31 March 2021	<u>538,163</u>	<u>10,032</u>	<u>548,195</u>
At 31 March 2020	<u>538,163</u>	<u>11,803</u>	<u>549,966</u>

### 14. Investments

	Other investments £
<b>Cost or valuation</b>	
At 1 April 2020	211,779
Additions	1,695
At 31 March 2021	<u>213,474</u>
<b>Impairment</b>	
At 1 April 2020 and 31 March 2021	<u>—</u>
<b>Carrying amount</b>	
At 31 March 2021	<u>213,474</u>
At 31 March 2020	<u>211,779</u>

All investments shown above are held at valuation.



# Radcliffe Manor House

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 15. Stocks

	2021	2020
	£	£
Raw materials and consumables	<u>1,515</u>	<u>1,505</u>

### 16. Debtors

	2021	2020
	£	£
Trade debtors	389	—
Prepayments and accrued income	<u>10,495</u>	<u>—</u>
	<u>10,884</u>	<u>—</u>

### 17. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	5,971	16,030
Accruals and deferred income	2,915	3,419
Social security and other taxes	15,824	14,414
Other creditors	<u>45,661</u>	<u>42,629</u>
	<u>70,371</u>	<u>76,492</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 £13,112 (2020: £12,008).

### 19. Government grants

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

	2021	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>111,475</u>	<u>—</u>



# Radcliffe Manor House

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 20. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	835,901	913,202	(904,423)	844,680

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	792,569	839,187	(795,855)	835,901

### 21. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	548,195	548,195
Investments	213,474	213,474
Current assets	153,382	153,382
Creditors less than 1 year	(70,371)	(70,371)
Net assets	844,680	844,680

	Unrestricted Funds	Total Funds 2020
	£	£
Tangible fixed assets	549,966	549,966
Investments	141,350	141,350
Current assets	221,077	221,077
Creditors less than 1 year	(76,492)	(76,492)
Net assets	835,901	835,901

**Radcliffe Manor House**  
**Management Information**  
**Year ended 31 March 2021**

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

**Radcliffe Manor House**  
**Detailed Statement of Financial Activities**  
**Year ended 31 March 2021**

	2021 £	2020 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	3,173	6,501
Government grant income	111,475	—
Joint Homes Committee	<u>2,200</u>	<u>3,413</u>
	<u>116,848</u>	<u>9,914</u>
<b>Charitable activities</b>		
Residents' Fees	<u>794,659</u>	<u>826,931</u>
<b>Investment income</b>		
Income from listed investments	<u>1,695</u>	<u>2,342</u>
<b>Total income</b>	<u><u>913,202</u></u>	<u><u>839,187</u></u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Purchases	41,838	42,231
Wages and salaries	677,012	573,830
Employer's NIC	28,113	27,093
Pension costs	13,112	12,008
Rates and water	36,234	30,320
Repairs and maintenance	23,160	26,462
Insurance	9,721	9,985
Other establishment	2,947	5,948
Legal and professional fees	7,029	7,973
Telephone	6,877	7,390
Other office costs	5,095	3,206
Depreciation	1,771	2,082
Other interest payable and similar charges	2,844	2,883
Fees Paid (Care Standard) and advertising	6,856	6,730
Fire Precautions	1,983	1,576
Garden Expenses	515	1,836
General Household Expenses	<u>39,316</u>	<u>34,302</u>
	<u>904,423</u>	<u>795,855</u>
<b>Total expenditure</b>	<u><u>904,423</u></u>	<u><u>795,855</u></u>
<b>Net income</b>	<u><u>8,779</u></u>	<u><u>43,332</u></u>

**Radcliffe Manor House**  
**Notes to the Detailed Statement of Financial Activities**  
**Year ended 31 March 2021**

	2021 £	2020 £
<b>Expenditure on charitable activities</b>		
<i>Activities undertaken directly</i>		
Catering	41,838	42,231
Salaries and Wages	677,012	573,830
Direct charitable activity - employer's NIC	28,113	27,093
Direct charitable activity - pension costs	13,112	12,008
Utilities	36,234	30,320
Repairs, Maintenance, Renewals and Decorating	23,160	26,462
Insurance	9,721	9,985
Sundries	2,947	5,948
Telephone	6,877	7,390
Stationery and postage	5,095	3,206
Depreciation of Fixtures & Equipment	1,771	2,082
Fees Paid (Care Standard)	4,270	4,270
Fire Precautions	1,983	1,576
Garden Expenses	515	1,836
General Household Expenses	39,316	34,302
	<u>891,964</u>	<u>782,539</u>
<i>Activities undertaken indirectly</i>		
Advertising	2,586	2,460
<b>Governance costs</b>		
Governance costs - accountancy fees	2,274	2,160
Governance costs - legal and other professional fees	4,755	5,813
Governance costs - other finance costs	2,844	2,883
	<u>9,873</u>	<u>10,856</u>
<b>Expenditure on charitable activities</b>	<u>904,423</u>	<u>795,855</u>