

CHARITY REGISTRATION NUMBER: 232858

Radcliffe Manor House
Unaudited Financial Statements
31 March 2022

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

Radcliffe Manor House

Financial Statements

Year ended 31 March 2022

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Radcliffe Manor House

Trustees' Annual Report

Year ended 31 March 2022

The trustees 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	Radcliffe Manor House
Charity registration number	232858
Principal office	Radcliffe Manor House 52 Main Road, Radcliffe-on-Trent NG12 2AA

The trustees	Mr J Ellison Dr D J Morgan Mr J Rycroft Mr B Thomas MBE
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Independent examiner	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 eight 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 Mrs. M. Barron.

Approximately thirty three 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 2022

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 2022

Achievements and performance

Finances:

Like all residential care homes in the UK, we have faced another difficult year coping with the Covid-19 pandemic and the ever-changing restrictions which have been imposed on us. Throughout this period our levels of occupancy have been slightly lower than we would normally anticipate but we have continued to be in receipt of significant government grants (this year of over £90,000) which have offset the lower than normal fee income and additional Covid-19 costs we have incurred.

I am able to report therefore that we recorded a surplus of £62,350 and our cash reserves increased by £96,205. These reserves are there to protect the Home from any temporary loss of income arising from room vacancies and to be used at the discretion of the Management Committee to fund budgeted improvements to the Home for the benefit of the residents. The trustees consider that our level of reserves remains at a satisfactory level.

In April 2022 our fees were raised by just over 5%. This was partly because of upward pressure on our costs but also to support our longer-term strategy of improving the overall experience for our residents and to improve staff pay. In order to reward staff loyalty, we introduced an hourly pay uplift for staff that have been with us for 5 years or more. We hope this will help longer-serving staff feel valued and encourage retention. Overall, the hourly paid staff saw their pay rise by on average 6.25%.

We participated in a National Care Forum (NCF) pay study during the year and we were pleased to see that we are now in the top quartile in the East Midlands in terms of staff pay. In terms of our competitive position we regularly compare our resident fees with other Homes nearby and we remain confident that we offer very good value for money.

CQC/NCC Inspections:

The Home was not formally inspected by the CQC during this period and the Home continues to hold a rating of 'Good' with no exceptions.

Nottinghamshire County Council (NCC) carried out a full inspection in October 2021 and we continue to have a 'Band 5' status which represents the highest level of care in the County.

Covid-19:

At this point the Home is free of the virus and we have enjoyed several months of something approaching normality. Whilst this has allowed everyone a moment to 'draw breath' we must be realistic that looking ahead there remains a risk of further disruption from Covid-19. However, on the positive side our residents and staff are all fully vaccinated and we are well-prepared for dealing with any further outbreaks.

Developments at the Home:

During this year we have successfully implemented a new management structure with two Team Leader roles reporting to the Registered Manager which we believe will give the Home more flexibility.

During this year we have also implemented a new time recording system to replace our paper-based timesheets and that is now fully operational.

Looking ahead, we have committed funds to a major overhaul of both our policies and procedures and our care record systems. We intend for both of these areas to be digitised so that the staff and the management have much greater visibility of clinical governance across the Home.

Radcliffe Manor House
Trustees' Annual Report *(continued)*
Year ended 31 March 2022

Financial review

The book value of the Charity has increased from £844,680 to £907,030 during the year to 31st March 2022. This is due to the trading surplus as noted previously.

The book value of the fixed assets of the Charity decreased by £1,505 to £546,690 as at 31st March 2022. The investment accounts showed an increase of £1,409.

There were no funds materially in deficit.

Trustees:

John Ellison has decided to step down as a Trustee at the AGM but will remain a member of the Management Committee.

The trustees' annual report was approved on 20 September 2022 and signed on behalf of the board of trustees by:



Mr J Rycroft
Trustee

Charity Secretary

Radcliffe Manor House

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

Year ended 31 March 2022

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

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



21 September 2022

Radcliffe Manor House
Statement of Financial Activities
Year ended 31 March 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	97,720	97,720	116,848
Charitable activities	5	845,352	845,352	794,659
Other trading activities	6	81	81	—
Investment income	7	1,409	1,409	1,695
Total income		<u>944,562</u>	<u>944,562</u>	<u>913,202</u>
Expenditure				
Expenditure on charitable activities	8,9	882,212	882,212	904,423
Total expenditure		<u>882,212</u>	<u>882,212</u>	<u>904,423</u>
Net income and net movement in funds		<u>62,350</u>	<u>62,350</u>	<u>8,779</u>
Reconciliation of funds				
Total funds brought forward		844,680	844,680	835,901
Total funds carried forward		<u>907,030</u>	<u>907,030</u>	<u>844,680</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 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	546,690	548,195
Investments	15	<u>214,883</u>	<u>213,474</u>
		761,573	761,669
Current assets			
Stocks	16	1,445	1,515
Debtors	17	1,449	10,884
Cash at bank and in hand		<u>237,188</u>	<u>140,983</u>
		240,082	153,382
Creditors: amounts falling due within one year	18	<u>94,625</u>	<u>70,371</u>
Net current assets		145,457	83,011
Total assets less current liabilities		907,030	844,680
Net assets		<u>907,030</u>	<u>844,680</u>
Funds of the charity			
Unrestricted funds		<u>907,030</u>	<u>844,680</u>
Total charity funds	21	<u>907,030</u>	<u>844,680</u>

These financial statements were approved by the board of trustees and authorised for issue on 20 September 2022, 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 2022

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 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.

Radcliffe Manor House

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	- 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 2022

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 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	1,218	1,218	3,173	3,173
Grants				
Government grant income	92,354	92,354	111,475	111,475
Other donations and legacies				
Joint Homes Committee	4,148	4,148	2,200	2,200
	<u>97,720</u>	<u>97,720</u>	<u>116,848</u>	<u>116,848</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Residents' Fees	845,352	845,352	794,659	794,659

6. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising events	81	81	—	—

Radcliffe Manor House

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

7. Investment income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Income from listed investments	<u>1,409</u>	<u>1,409</u>	<u>1,695</u>	<u>1,695</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Residential care service	859,833	859,833	891,964	891,964
Advertising	3,895	3,895	2,586	2,586
Support costs	18,484	18,484	9,873	9,873
	<u>882,212</u>	<u>882,212</u>	<u>904,423</u>	<u>904,423</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Residential care service	859,833	—	859,833	891,964
Advertising	3,895	—	3,895	2,586
Governance costs	—	18,484	18,484	9,873
	<u>863,728</u>	<u>18,484</u>	<u>882,212</u>	<u>904,423</u>

10. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>1,505</u>	<u>1,771</u>

11. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,346</u>	<u>2,274</u>

Radcliffe Manor House

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

12. Staff costs

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

	2022	2021
	£	£
Wages and salaries	609,928	677,012
Social security costs	28,106	28,113
Employer contributions to pension plans	23,043	13,112
	<u>661,077</u>	<u>718,237</u>

The average head count of employees during the year was 33 (2021: 37). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Administration staff	<u>33</u>	<u>37</u>

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

13. Trustee remuneration and expenses

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

14. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2021 and 31 March 2022	<u>538,163</u>	<u>118,206</u>	<u>656,369</u>
Depreciation			
At 1 April 2021	—	108,174	108,174
Charge for the year	—	1,505	1,505
At 31 March 2022	<u>—</u>	<u>109,679</u>	<u>109,679</u>
Carrying amount			
At 31 March 2022	<u>538,163</u>	<u>8,527</u>	<u>546,690</u>
At 31 March 2021	<u>538,163</u>	<u>10,032</u>	<u>548,195</u>

Radcliffe Manor House
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

15. Investments

	Other investments £
Cost or valuation	
At 1 April 2021	213,474
Additions	<u>1,409</u>
At 31 March 2022	<u>214,883</u>
Impairment	
At 1 April 2021 and 31 March 2022	<u>—</u>
Carrying amount	
At 31 March 2022	<u>214,883</u>
At 31 March 2021	<u>213,474</u>

All investments shown above are held at valuation.

16. Stocks

	2022	2021
	£	£
Raw materials and consumables	<u>1,445</u>	<u>1,515</u>

17. Debtors

	2022	2021
	£	£
Trade debtors	173	389
Prepayments and accrued income	<u>1,276</u>	<u>10,495</u>
	<u>1,449</u>	<u>10,884</u>

18. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	10,564	5,971
Accruals and deferred income	15,084	2,915
Social security and other taxes	13,507	15,824
Other creditors	<u>55,470</u>	<u>45,661</u>
	<u>94,625</u>	<u>70,371</u>

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 £23,043 (2021: £13,112).

Radcliffe Manor House

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>92,354</u>	<u>111,475</u>

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	<u>844,680</u>	<u>944,562</u>	<u>(882,212)</u>	<u>907,030</u>

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

22. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	546,690	546,690
Investments	214,883	214,883
Current assets	240,082	240,082
Creditors less than 1 year	<u>(94,625)</u>	<u>(94,625)</u>
Net assets	<u>907,030</u>	<u>907,030</u>

	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	<u>(70,371)</u>	<u>(70,371)</u>
Net assets	<u>844,680</u>	<u>844,680</u>

Radcliffe Manor House
Management Information
Year ended 31 March 2022

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

Radcliffe Manor House
Detailed Statement of Financial Activities
Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	1,218	3,173
Government grant income	92,354	111,475
Joint Homes Committee	4,148	2,200
	<u>97,720</u>	<u>116,848</u>
 Charitable activities		
Residents' Fees	<u>845,352</u>	<u>794,659</u>
 Other trading activities		
Fundraising events	<u>81</u>	<u>—</u>
 Investment income		
Income from listed investments	<u>1,409</u>	<u>1,695</u>
 Total income	<u><u>944,562</u></u>	<u><u>913,202</u></u>
 Expenditure		
Expenditure on charitable activities		
Purchases	46,347	41,838
Wages and salaries	609,928	677,012
Employer's NIC	28,106	28,113
Pension costs	23,043	13,112
Rates and water	43,661	36,234
Repairs and maintenance	50,668	23,160
Insurance	11,589	9,721
Other establishment	2,349	2,947
Legal and professional fees	15,698	7,029
Telephone	2,652	6,877
Other office costs	3,391	5,095
Depreciation	1,505	1,771
Other interest payable and similar charges	2,786	2,844
Fees Paid (Care Standard) and advertising	8,165	6,856
Fire Precautions	2,166	1,983
Garden Expenses	1,988	515
General Household Expenses	28,170	39,316
	<u>882,212</u>	<u>904,423</u>
 Total expenditure	<u><u>882,212</u></u>	<u><u>904,423</u></u>
 Net income	<u><u>62,350</u></u>	<u><u>8,779</u></u>

Radcliffe Manor House

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Expenditure on charitable activities		
<i>Activities undertaken directly</i>		
Catering	46,347	41,838
Salaries and Wages	609,928	677,012
Direct charitable activity - employer's NIC	28,106	28,113
Direct charitable activity - pension costs	23,043	13,112
Utilities	43,661	36,234
Repairs, Maintenance, Renewals and Decorating	50,668	23,160
Insurance	11,589	9,721
Sundries	2,349	2,947
Telephone	2,652	6,877
Stationery and postage	3,391	5,095
Depreciation of Fixtures & Equipment	1,505	1,771
Fees Paid (Care Standard)	4,270	4,270
Fire Precautions	2,166	1,983
Garden Expenses	1,988	515
General Household Expenses	28,170	39,316
	<u>859,833</u>	<u>891,964</u>
<i>Activities undertaken directly</i>		
Advertising	<u>3,895</u>	<u>2,586</u>
Governance costs		
Governance costs - accountancy fees	2,346	2,274
Governance costs - legal and other professional fees	13,352	4,755
Governance costs - other finance costs	2,786	2,844
	<u>18,484</u>	<u>9,873</u>
Expenditure on charitable activities	<u>882,212</u>	<u>904,423</u>