

CHARITY REGISTRATION NUMBER: 232858

Radcliffe Manor House
Unaudited Financial Statements
31 March 2023

ANTHON MARLOW

Chartered Certified Accountants
6 Clinton Avenue
Nottingham
NG5 1AW

Radcliffe Manor House

Financial Statements

Year ended 31 March 2023

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Radcliffe Manor House

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

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 Dr D J Morgan
Mr J Rycroft
Mr B Thomas

Independent examiner Alistair Nicklin F.C.C.A.
6 Clinton Avenue
Nottingham
NG5 1AW

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 Mrs. M. Barron.

Approximately thirty-eight 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 2023

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 2023

Achievements and performance

Finances:

For the 2022-23 financial year, the Home made a trading loss of £133,135. This was not unexpected, and resulted from low take-up of rooms (a continuing legacy of the Covid-19 pandemic), significant spend on agency staff to maintain safe staffing levels, costs incurred in necessary building works and the planned switch from paper to digital recording systems for many of the Home's operations. This deficit was made up from our cash reserves. It is the view of the trustees that these remain sufficient for the present, but that building these up should be a priority over the next few years.

Achievements

Since the last report the Home has made important strides forward in a number of areas. Four of our projects are of particular note:

- The Home has completely digitised care records for all our residents. This has been a major change, requiring a switch from cumbersome and time-consuming paper records to a fully (cloud-based) computer system. Staff now carry hand-held devices which bring all of the care plan information to their finger tips and allow them to record interactions with residents as they happen. Given the increasing focus of our regulators on using digital information this is a very timely upgrade to our operations.
- The Home has introduced a set of best-practice policies across all of our activities. Work is still to be done in terms of bedding these into our processes but these will ensure that our operations are consistent with the very best practice in the care sector.
- Staff training delivery is now screen-based, which is more efficient than the previous booklet-based system and also allows us to know more easily when refresher training is due.
- A lift has been installed in the annex building. This has improved access for residents and staff to the upstairs rooms and removed our reliance on a narrow and difficult staircase. Major building works within our Grade II listed building are always complicated and we are therefore pleased that this difficult project is now complete.

CQC/NCC Inspections

Following an inspection by CQC in February 2023 the Home received an overall grading of 'requires improvement'. The main area requiring attention related to the physical security of the Home which was addressed promptly. CQC returned to look at this specific issue in June 2023 and have confirmed that it has been dealt with to their satisfaction.

Further work remains to be done to address areas of weakness highlighted by CQC and we have engaged an external professional consultancy, both to advise on meeting CQC's specific concerns and to improve aspects of our operations generally.

Nottinghamshire County Council (NCC) has not inspected the Home during this period and we continue to be graded a 'band 5' home. This represents the highest level of care available in Nottinghamshire.

Operations and Staffing

Throughout this period recruitment of permanent staff has proved very difficult. It has been our policy throughout the pandemic period not to compromise on staffing at the Home and as a consequence we have been obliged to use relatively expensive agency staff. At the time of writing it appears that the pressures on permanent staffing have eased and our spend on agency workers is now back to pre-pandemic levels.

Radcliffe Manor House

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Despite these cost pressures we have stuck to our aim of raising the pay of our permanent staff to the top quartile relative to other Homes in the East Midlands. We have also met our aim of becoming a 'real living wage' employer. It is our belief that by rewarding our staff properly for the demanding role they have we will build a team able to give our residents the very best care and attention.

Trustees

Barrie Thomas will step down as a Trustee at the AGM.
Sue Clegg and Gillian Dunn will become trustees at the AGM.

Financial review

The book value of the Charity has decreased from £907,030 to £773,895 during the year to 31st March 2023. This is due to the trading deficit as noted previously.

The book value of the fixed assets of the Charity increased by £17,232 to £563,922 as at 31st March 2023. The investment accounts showed an increase of £2,399.

There were no funds materially in deficit.

The trustees' annual report was approved on 28 September 2023 and signed on behalf of the board of trustees by:

Mr J Rycroft
Trustee

Radcliffe Manor House

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

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Radcliffe Manor House ('the charity') for the year ended 31 March 2023.

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

29 September 2023

Radcliffe Manor House
Statement of Financial Activities
Year ended 31 March 2023

		2023		2022
		Unrestricted funds £	Total funds £	Total funds £
	Note			
Income and endowments				
Donations and legacies	4	30,957	30,957	97,720
Charitable activities	5	827,547	827,547	845,352
Other trading activities	6	–	–	81
Investment income	7	2,399	2,399	1,409
Total income		<u>860,903</u>	<u>860,903</u>	<u>944,562</u>
Expenditure				
Expenditure on charitable activities	8,9	994,038	994,038	882,212
Total expenditure		<u>994,038</u>	<u>994,038</u>	<u>882,212</u>
Net (expenditure)/income and net movement in funds		<u>(133,135)</u>	<u>(133,135)</u>	<u>62,350</u>
Reconciliation of funds				
Total funds brought forward		907,030	907,030	844,680
Total funds carried forward		<u>773,895</u>	<u>773,895</u>	<u>907,030</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 2023

	Note	2023		2022
		£	£	£
Fixed assets				
Tangible fixed assets	14		563,922	546,690
Investments	15		217,282	214,883
			781,204	761,573
Current assets				
Stocks	16	1,945		1,445
Debtors	17	5,302		1,449
Cash at bank and in hand		75,298		237,188
		82,545		240,082
Creditors: amounts falling due within one year	18	89,854		94,625
Net current liabilities			(7,309)	145,457
Total assets less current liabilities			773,895	907,030
Net assets			773,895	907,030
Funds of the charity				
Unrestricted funds			773,895	907,030
Total charity funds	21		773,895	907,030

These financial statements were approved by the board of trustees and authorised for issue on 28 September 2023, 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 2023

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 2023

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 2023

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
Equipment	- 15% reducing balance

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.

Radcliffe Manor House

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

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.

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 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	6,882	6,882	1,218	1,218
Grants				
Government grant income	20,118	20,118	92,354	92,354
Other donations and legacies				
Joint Homes Committee	3,957	3,957	4,148	4,148
	<u>30,957</u>	<u>30,957</u>	<u>97,720</u>	<u>97,720</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Residents' Fees	<u>827,547</u>	<u>827,547</u>	<u>845,352</u>	<u>845,352</u>

Radcliffe Manor House

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Other trading activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Fundraising events	—	—	81	81

7. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Income from listed investments	2,399	2,399	1,409	1,409

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Residential care service	949,531	949,531	859,833	859,833
Advertising	5,900	5,900	3,895	3,895
Support costs	38,607	38,607	18,484	18,484
	<u>994,038</u>	<u>994,038</u>	<u>882,212</u>	<u>882,212</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Residential care service	949,531	—	949,531	859,833
Advertising	5,900	—	5,900	3,895
Governance costs	—	38,607	38,607	18,484
	<u>955,431</u>	<u>38,607</u>	<u>994,038</u>	<u>882,212</u>

10. Net (expenditure)/income

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

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>4,546</u>	<u>1,505</u>

11. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,790</u>	<u>2,346</u>

Radcliffe Manor House

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

12. Staff costs

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

	2023	2022
	£	£
Wages and salaries	677,379	609,928
Social security costs	36,262	28,106
Employer contributions to pension plans	16,123	23,043
	<u>729,764</u>	<u>661,077</u>

The average head count of employees during the year was 38 (2022: 33). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Administration staff	<u>38</u>	<u>33</u>

No employee received employee benefits of more than £60,000 during the year (2022: 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 £	Equipment £	Total £
Cost				
At 1 April 2022	538,163	118,206	–	656,369
Additions	–	21,305	473	21,778
At 31 March 2023	<u>538,163</u>	<u>139,511</u>	<u>473</u>	<u>678,147</u>
Depreciation				
At 1 April 2022	–	109,679	–	109,679
Charge for the year	–	4,475	71	4,546
At 31 March 2023	<u>–</u>	<u>114,154</u>	<u>71</u>	<u>114,225</u>
Carrying amount				
At 31 March 2023	<u>538,163</u>	<u>25,357</u>	<u>402</u>	<u>563,922</u>
At 31 March 2022	<u>538,163</u>	<u>8,527</u>	<u>–</u>	<u>546,690</u>

Radcliffe Manor House

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Investments

	Other investments £
Cost or valuation	
At 1 April 2022	214,883
Additions	2,399
At 31 March 2023	<u>217,282</u>
Impairment	
At 1 April 2022 and 31 March 2023	—
Carrying amount	
At 31 March 2023	<u>217,282</u>
At 31 March 2022	<u>214,883</u>

All investments shown above are held at valuation.

16. Stocks

	2023 £	2022 £
Raw materials and consumables	<u>1,945</u>	<u>1,445</u>

17. Debtors

	2023 £	2022 £
Trade debtors	—	173
Prepayments and accrued income	<u>5,302</u>	<u>1,276</u>
	<u>5,302</u>	<u>1,449</u>

18. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	11,618	10,564
Accruals and deferred income	6,016	15,084
Social security and other taxes	8,790	13,507
Other creditors	<u>63,430</u>	<u>55,470</u>
	<u>89,854</u>	<u>94,625</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 £16,123 (2022: £23,043).

Radcliffe Manor House

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Government grants

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

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>20,118</u>	<u>92,354</u>

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>907,030</u>	<u>860,903</u>	<u>(994,038)</u>	<u>773,895</u>

	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>

22. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	563,922	563,922
Investments	217,282	217,282
Current assets	82,545	82,545
Creditors less than 1 year	<u>(89,854)</u>	<u>(89,854)</u>
Net assets	<u>773,895</u>	<u>773,895</u>

	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>

Radcliffe Manor House
Management Information
Year ended 31 March 2023

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

Radcliffe Manor House

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	6,882	1,218
Government grant income	20,118	92,354
Joint Homes Committee	3,957	4,148
	<u>30,957</u>	<u>97,720</u>
Charitable activities		
Residents' Fees	<u>827,547</u>	<u>845,352</u>
Other trading activities		
Fundraising events	<u>—</u>	<u>81</u>
Investment income		
Income from listed investments	<u>2,399</u>	<u>1,409</u>
Total income	<u><u>860,903</u></u>	<u><u>944,562</u></u>
Expenditure		
Expenditure on charitable activities		
Purchases	50,339	46,347
Wages and salaries	677,379	609,928
Employer's NIC	36,262	28,106
Pension costs	16,123	23,043
Rates and water	45,449	43,661
Repairs and maintenance	33,749	50,668
Insurance	14,024	11,589
Other establishment	2,512	2,349
Legal and professional fees	36,885	15,698
Telephone	5,038	2,652
Other office costs	5,488	3,391
Depreciation	4,546	1,505
Other interest payable and similar charges	1,722	2,786
Fees Paid (Care Standard) and advertising	7,181	8,165
Fire Precautions	5,621	2,166
Garden Expenses	309	1,988
General Household Expenses	51,411	28,170
	<u>994,038</u>	<u>882,212</u>
Total expenditure	<u><u>994,038</u></u>	<u><u>882,212</u></u>
Net (expenditure)/income	<u><u>(133,135)</u></u>	<u><u>62,350</u></u>

Radcliffe Manor House

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
<i>Activities undertaken directly</i>		
Catering	50,339	46,347
Salaries and Wages	677,379	609,928
Direct charitable activity - employer's NIC	36,262	28,106
Direct charitable activity - pension costs	16,123	23,043
Utilities	45,449	43,661
Repairs, Maintenance, Renewals and Decorating	33,749	50,668
Insurance	14,024	11,589
Sundries	2,512	2,349
Telephone	5,038	2,652
Stationery and postage	5,488	3,391
Depreciation of Fixtures & Equipment	4,546	1,505
Fees Paid (Care Standard)	1,281	4,270
Fire Precautions	5,621	2,166
Garden Expenses	309	1,988
General Household Expenses	51,411	28,170
	<u>949,531</u>	<u>859,833</u>
<i>Activities undertaken directly</i>		
Advertising	5,900	3,895
Governance costs		
Governance costs - accountancy fees	7,110	2,346
Governance costs - legal and other professional fees	29,775	13,352
Governance costs - other finance costs	1,722	2,786
	<u>38,607</u>	<u>18,484</u>
Expenditure on charitable activities	<u>994,038</u>	<u>882,212</u>