

THE APULDRAM CENTRE

England & Wales · Charity number 801169

Details

Status	Registered
Legal form	Charitable company
Company number	02345730
Registered	1990-02-12
Register	View on the Charity Commission register

Contact

Address
The Apuldram Centre
Common Farm
Appledram Lane South
Chichester
PO20 7PE

Phone 01243783370

Email info@apuldram.org

Website www.apuldram.org

Activities

Objects: THE RELIEF OF PERSONS AFFECTED BY LEARNING DISABILITIES AND/OR COMPLEX NEEDS BY PROVIDING AND ASSISTING IN THE PROVISION OF ACCOMMODATION, FACILITIES AND SUPPORT SERVICES NOT NORMALLY PROVIDED BY THE STATUTORY AUTHORITIES.

Activities: Training in horticulture, cookery, carpentry, and the skills relating to the marketing and sale of related products. The provision of support for independent living.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Disability, Accommodation/housing
- **Who:** People With Disabilities

Geography

- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,180,775	£2,080,013	£2,457,687	65
2024-03-31	£1,934,747	£1,853,893	£2,356,925	63
2023-03-31	£1,729,241	£1,736,647	£2,276,071	62
2022-03-31	£1,808,675	£1,705,772	£2,283,477	59
2021-03-31	£1,737,295	£1,666,151	£2,180,574	55

Trustees

Name	Role	Appointed
Stephen Lewis Blaber	Chair	2022-11-17
ANDREW CHRISTOPHER WILLIAM BUCKLAND		
Anthony Thomas		2024-02-21
Colin McCormack		2020-08-06
Dr Richard Christopher Thornton		2022-03-29
Edward Gore Browne		2026-04-01
Hugh Fancourt		2025-09-24
Janice Bell		2019-02-28
Peter Bradley		2020-10-22

THE APULDRAM CENTRE

England & Wales - Charity number 801169

Accounts

REGISTERED COMPANY NUMBER: 02345730 (England and Wales)
REGISTERED CHARITY NUMBER: 801169

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
THE APULDRAM CENTRE**

THE APULDRAM CENTRE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

	Page
Report of the Trustees	1 to 5
Report of the Independent Auditors	6 to 9
Statement of Financial Activities	10
Balance Sheet	11
Cash Flow Statement	12
Notes to the Cash Flow Statement	13
Notes to the Financial Statements	14 to 24

THE APULDRAM CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charitable company are set out in its Memorandum and Articles of Association, and may be summarised as follows:

"The relief of persons affected by learning disabilities and / or complex needs by providing and assisting in the provision of accommodation, facilities and support services not normally provided by the statutory authorities".

The trustees have paid due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

They believe that the activities and benchmarks noted within the 'Achievements and performance' section below have assisted in furthering the charitable company's purposes for the public benefit.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

THE APULDRAM CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

STRATEGIC REPORT

Achievements and performance

Introduction

Following a period of significant change, this year has been one of stability and the early signs of growth. The Senior Management Team, now 18 months into their roles, have established their leadership approach while ensuring the organisation continues to deliver the highest quality of service. They have worked closely with colleagues across the charity, creating an open environment where all voices are heard and valued.

Our work continues to be shaped by our vision of a future where adults with learning and lifelong disabilities are supported to live with independence, inclusion, and purpose. We believe that every individual should have the opportunity to reach their full potential and to contribute to the communities in which they live, volunteer, or work.

Governance and Leadership

A significant focus this year has been strengthening governance. The Senior Management Team has completed a full review of organisational policies, ensuring that the charity has a solid framework to remain compliant with its regulators while also providing clear guidance for staff. This work has built strong foundations for the organisation's resilience and growth in the years ahead.

The Board has also welcomed new expertise. In February 2024, Anthony Thomas joined as a Trustee, and in September 2025 we look forward to welcoming Hugh Fancourt. Both bring considerable business experience and insight that will support the charity in delivering its mission and navigating the challenges ahead. The current Trustees will provide support to the newly appointed Trustees through a structured induction process, offering guidance on the charity's operations and governance to ensure they are well-equipped for their roles.

Our mission is to co-develop, support, enable, and promote independence by offering meaningful activities, guiding individuals and families through times of transition, and delivering inclusive services that meet personal needs. The progress of the past year demonstrates how this mission is embedded in all aspects of our work. The Trustees have also begun exploring how a co-development approach can be embedded within the charity's governance. This work is focused on diversifying representation at Board level to ensure that the perspectives of those we support are more directly reflected in decision-making. By creating opportunities for lived experience to help shape strategy, the Board aims to strengthen the voice of individuals with learning and lifelong disabilities in guiding the future direction of the charity. This approach reflects our commitment to inclusion, empowerment, and person-centred practice, ensuring that our governance structure aligns with the values at the heart of our organisation.

Day Services and Community Hub

Day Services continue to be central to our activities, giving individuals opportunities that are purposeful, creative, and enjoyable. Many have achieved personal goals through hands-on experience in the shop, café, and horticultural projects, while others have developed new skills and interests in woodwork and carpentry.

The Community Hub has continued to expand its reach this year, offering a wider range of opportunities for social engagement, including additional theatre trips, bowling, and swimming sessions. We were also invited to take on the delivery of social events previously run by Empower Leisure Ltd, reflecting the confidence placed in the quality of our provision. Following a successful trial period, these activities have now been fully integrated into our programme, ensuring that individuals continue to have access to a safe and welcoming space in which to socialise and build lasting connections with their peers.

In partnership with the Aldingbourne Trust, we were successful in securing the West Sussex County Council's Day Services Opportunities contract for the Chichester region under the initiative 'Chichester Connects'. Since July 2024, we have delivered 4,372 council-funded sessions to 57 adults, alongside additional sessions outside council funding.

THE APULDRAM CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

We recently conducted a second 6-monthly survey for those that access the organisation's Day Service, and the responses were incredibly positive. 100% of those that answered the survey said they "Strongly Agreed" with the statement "I look forward to going to the service". 96.4% "Strongly Agreed" with the statement "Staff at the service listen to and act upon my wishes". We also saw an 11% increase in people that "Agreed" or "Strongly Agreed" that they are working towards an aim/goal.

The continuation of one-to-one support for individuals with complex needs, at the request of the council, highlights both the essential nature of this service and the confidence placed in our staff.

Supported Living

It has been a year of both challenge and progress for Supported Living. Under the guidance of the new manager, the service has embraced a more collaborative approach, engaging individuals and families directly through surveys and regular meetings. This has fostered a culture of continuous improvement, enabling several people to achieve personal goals such as attending community events, travelling independently, and making healthier lifestyle choices.

While the hand back of a property in February 2025 was difficult, it created opportunities to build stronger relationships with other housing providers and developers. This has already led to two new properties due to open in late 2025-early 2026, which will provide homes for 12 individuals. In total, 41 people have been supported this year across both 24/7 and outreach services, each designed to promote confidence, choice, and independence.

Facilities and Innovation

We continue to look at ways of improving our facilities and broadening what we have to offer. Planning permission has been granted to extend the canopy outside the Common Room, enabling outdoor activities in all weather conditions. This improvement has been made possible through a generous legacy gift from our late Chair, Paul Reed, and grants from the Gerald Micklem Charitable Trust and Wickens Family Trust.

Innovation has also been a key theme this year. The launch of our Dog Park in June 2024 has been a great success, operating at 85% capacity and providing a valuable new income stream to offset rising costs. Beyond its financial impact, the Dog Park has offered meaningful involvement for service users, including baking dog treats to sell in the café. The popularity of the Dog Park has also led to the café/shop opening an additional day each week, further strengthening its role as part of the community.

Looking Ahead

As we look to the year ahead, we remain optimistic yet mindful of the financial challenges posed by the temporary, and short-term reduction in Supported Living schemes. Our immediate focus will be to successfully onboard new properties, extending opportunities for independent living.

We will continue to demonstrate our values in everything we do: being passionate about people, inclusive of everyone, proud to celebrate diversity and achievement, and committed to working together as a community. These values, alongside our vision and mission, will continue to guide the charity in supporting individuals with learning and lifelong disabilities to live with dignity, independence, and purpose.

Financial review

Financial position

The surplus for the year was £100,762 (2024: £80,854). The total reserves stood at £2,457,687 (2024: £2,356,925), with £30,500 (2024: £13,000) being for restricted purpose.

Risk management

The trustees have examined the major strategic, business and operational risks that the charitable company faces, and confirm that systems have been established to mitigate such risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

THE APULDRAM CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The board is comprised of trustee directors, all volunteers, and meets several times a year; one meeting is an AGM. Board members must demonstrate how they fulfil the 'fit and proper persons' and 'disclosure and barring' criteria for the registration with the Care Quality Commission (CQC). Board meetings are attended by employed staff in leadership and management roles. As employees these staff have no voting right but provide strategic and operational input to inform the board in their decision-making processes.

Recruitment and appointment of new trustees

New trustees are made familiar with their legal obligations under charity and company law, the contents of the Memorandum and Articles of Association, the committee and decision-making process and the recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisational structure

The governing body of the charitable company is the board of directors, who are also trustees. The board meet on a regular basis, and at least every quarter. The board elects the Chair. All members give their time on a voluntary basis.

Key management remuneration

The board appoints a team of professional managers and staff to carry out the day-to-day operations of the charity, being as follows:

Chief Executive Officer, Mr Rory Massey
Operations and Compliance Manager, Mrs Lianne Jones
Chief Finance Officer, Mrs Karen Reeves
Supported Living Manager, Mrs Kelly Shaw

In addition to the above, staff are employed within Day Centre and Supported Living Services. The staff teams are made up of a varying number of full and part time staff. In total there are 47 (2024: 45) full time equivalent staff across the organisation.

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
02345730 (England and Wales)

Registered Charity number
801169

Registered office
The Apuldrum Centre
Common Farm
Appledram Lane South
Chichester
West Sussex
PO20 7PE

Trustees
S Blaber
A Thomas
J Davenport
R Thornton
P Bradley
C McCormack
J Bell
A Buckland

THE APULDRAM CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

MC Audit Limited
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Apuldrum Centre for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

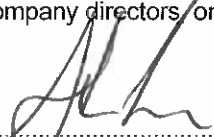
Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

AUDITORS

The auditors, MC Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors on 26 Sept 2025 and signed on the board's behalf by:


.....
S Blaber - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE APULDRAM CENTRE

Opinion

We have audited the financial statements of The Apuldrum Centre (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
THE APULDRAM CENTRE**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE APULDRAM CENTRE

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

From discussion with management and those charged with governance information about the entity is documented to assess the activity within the organisation. We discuss management's assessment of risk in respect of irregularities, fraud and going concern.

Based on these discussions and our own assessments we determined that the key risk areas were income recognition in respect of cut off issues and management override concerning the size of the organisation.

We set financial statement materiality level based on the level of income. As a not for profit organisation raising income is its primary focus which is why income was used to determine the level of materiality. Our overall assessment of risk was used to determine performance materiality at an appropriate level.

Substantive audit tests were designed after assessing and performing walkthrough tests. The walkthrough testing confirmed documented systems which have been designed to act as a preventative measure against fraud and error which appear to be operating as documented. Substantive testing tested a sample of the population, representative of the population, to identify errors. The testing did not identify any material misstatements in areas tested.

Audit substantive tests concluded no material errors over the key risk areas of income recognition and management override.

The audit considers the organisation is not exposed to material risk of error as a result of assessing laws and regulations that are appropriate to the organisation.

Management assessed there is no going concern risk. The audit undertook a review of budgets, management accounts and the review of board minutes and came to the same conclusion as management.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
THE APULDRAM CENTRE**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



P Underwood (Senior Statutory Auditor)
for and on behalf of MC Audit Limited
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU

Date: 20 October 2025

THE APULDRAM CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	21,567	30,000	51,567	134,896
Charitable activities					
Daycare services	5	555,856	-	555,856	443,814
Supported living		1,453,465	-	1,453,465	1,269,761
Produce and services		102,525	-	102,525	74,148
Investment income	4	17,362	-	17,362	12,128
Total		<u>2,150,775</u>	<u>30,000</u>	<u>2,180,775</u>	<u>1,934,747</u>
EXPENDITURE ON					
Raising funds	6	11,332	-	11,332	7,355
Charitable activities					
Daycare services	7	654,749	-	654,749	587,985
Supported living		1,375,793	-	1,375,793	1,219,812
Produce and services		38,139	-	38,139	38,741
Total		<u>2,080,013</u>	<u>-</u>	<u>2,080,013</u>	<u>1,853,893</u>
NET INCOME					
Transfers between funds	20	70,762	30,000	100,762	80,854
		12,500	(12,500)	-	-
Net movement in funds		<u>83,262</u>	<u>17,500</u>	<u>100,762</u>	<u>80,854</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		2,343,925	13,000	2,356,925	2,276,071
TOTAL FUNDS CARRIED FORWARD		<u>2,427,187</u>	<u>30,500</u>	<u>2,457,687</u>	<u>2,356,925</u>

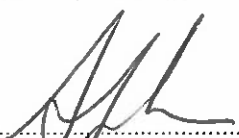
The notes form part of these financial statements


THE APULDRAM CENTRE

BALANCE SHEET
31 MARCH 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	13	1,942,955	1,986,716
CURRENT ASSETS			
Debtors	14	265,640	213,852
Cash at bank		498,377	396,542
		<u>764,017</u>	<u>610,394</u>
CREDITORS			
Amounts falling due within one year	15	(245,473)	(228,175)
NET CURRENT ASSETS		<u>518,544</u>	<u>382,219</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,461,499	2,368,935
CREDITORS			
Amounts falling due after more than one year	16	(3,812)	(12,010)
NET ASSETS		<u>2,457,687</u>	<u>2,356,925</u>
FUNDS	20		
Unrestricted funds		2,427,187	2,343,925
Restricted funds		30,500	13,000
TOTAL FUNDS		<u>2,457,687</u>	<u>2,356,925</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 Sept 2025 and were signed on its behalf by:


.....
S Blaber - Trustee


.....
J Bell - Trustee

THE APULDRAM CENTRE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	120,952	123,544
Net cash provided by operating activities		<u>120,952</u>	<u>123,544</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(14,709)	(61,930)
Interest received		4,511	3,477
Net cash used in investing activities		<u>(10,198)</u>	<u>(58,453)</u>
Cash flows from financing activities			
Loan repayments in year		(8,919)	(8,057)
Net cash used in financing activities		<u>(8,919)</u>	<u>(8,057)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		101,835	57,034
Cash and cash equivalents at the end of the reporting period		<u>396,542</u>	<u>339,508</u>
Cash and cash equivalents at the end of the reporting period		<u>498,377</u>	<u>396,542</u>

The notes form part of these financial statements

THE APULDRAM CENTRE

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2025 £	2024 £	
Net income for the reporting period (as per the Statement of Financial Activities)	100,762	80,854	
Adjustments for:			
Depreciation charges	58,470	68,141	
Interest received	(4,511)	(3,477)	
Increase in debtors	(51,788)	(98,644)	
Increase in creditors	18,019	76,670	
Net cash provided by operations	<u>120,952</u>	<u>123,544</u>	
2. ANALYSIS OF CHANGES IN NET FUNDS	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank	396,542	101,835	498,377
	<u>396,542</u>	<u>101,835</u>	<u>498,377</u>
Debt			
Debts falling due within 1 year	(7,855)	721	(7,134)
Debts falling due after 1 year	(12,010)	8,198	(3,812)
	<u>(19,865)</u>	<u>8,919</u>	<u>(10,946)</u>
Total	<u>376,677</u>	<u>110,754</u>	<u>487,431</u>

The notes form part of these financial statements

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Charity information

The Apuldrum Centre is a private company limited by guarantee Incorporated in England and Wales. The registered office is Common Farm, Appledram Lane, Chichester, West Sussex, PO20 7PE.

Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Charitable funds

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Centre's work or for specific projects being undertaken by the Centre.

Income

Income is recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- Any performance conditions attached to the income have been met or are fully within the control of the charity;
- There is sufficient certainty that receipt of the income is considered probable; and
- The amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

- The date on which the charity is aware that probate has been granted;
- The estate has been finalised and notification has been made by the executor(s) to the Centre that a distribution will be made; or
- When distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of any service is deferred until the criteria for income recognition are met.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

Expenditure

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred. Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities.

Support costs include back office costs, finance, personnel, payroll and governance costs which support the Centre's activities. The bases on which support and governance costs have been allocated are set out within note 8.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	2%
Plant and machinery	25%
Fixtures and fittings	15%
Motor vehicles	25%

These have all been depreciated using the straight line method.

Freehold land and assets in the course of construction are not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial Instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Employee benefits

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

In the application of the charity's accounting policies, the trustees are required to make Judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	51,567	84,896
Legacies	-	50,000
	<u>51,567</u>	<u>134,896</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Rents received	12,851	8,651
Deposit account interest	4,511	3,477
	<u>17,362</u>	<u>12,128</u>

All investment income is derived from assets held in the United Kingdom.

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
Services provided under contract	Daycare services	555,856	443,814
Services provided under contract	Supported living	1,453,465	1,269,761
Sales within charitable activities	Produce and services	102,525	74,148
		<u>2,111,846</u>	<u>1,787,723</u>

6. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Fundraising costs	3,043	355
Support costs	8,289	7,000
	<u>11,332</u>	<u>7,355</u>

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Daycare services	625,731	29,018	654,749
Supported living	1,330,195	45,598	1,375,793
Produce and services	38,139	-	38,139
	<u>1,994,065</u>	<u>74,616</u>	<u>2,068,681</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Raising donations and legacies	4,837	361	3,091	8,289
Daycare services	16,935	1,263	10,820	29,018
Supported living	26,610	1,985	17,003	45,598
	<u>48,382</u>	<u>3,609</u>	<u>30,914</u>	<u>82,905</u>

Support costs have been apportioned between each of the charitable activities on the following basis:

Raising donations and legacies	10%
Daycare services	35%
Supported living	55%

Support costs, included in the above, are as follows:

Management

				2025	2024
	Raising donations and legacies £	Daycare services £	Supported living £	Total activities £	Total activities £
Telephone	598	2,093	3,288	5,979	6,249
Postage and stationery	314	1,100	1,728	3,142	2,257
Sundries	114	400	628	1,142	78
Establishment costs	3,651	12,781	20,084	36,516	29,581
Insurance	124	435	684	1,243	1,067
Depreciation of tangible and heritage assets	36	126	198	360	1,493
	<u>4,837</u>	<u>16,935</u>	<u>26,610</u>	<u>48,382</u>	<u>40,725</u>

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

8. SUPPORT COSTS - continued

Finance

				2025	2024
	Raising donations and legacies	Daycare services	Supported living	Total activities	Total activities
	£	£	£	£	£
Bank charges	361	1,263	1,985	3,609	2,842

Governance costs

				2025	2024
	Raising donations and legacies	Daycare services	Supported living	Total activities	Total activities
	£	£	£	£	£
Auditors' remuneration	853	2,986	4,693	8,532	7,302
Legal and professional	1,242	4,348	6,832	12,422	9,599
Bureau charges	336	1,175	1,846	3,357	3,330
Irrecoverable VAT	660	2,311	3,632	6,603	6,202
	<u>3,091</u>	<u>10,820</u>	<u>17,003</u>	<u>30,914</u>	<u>26,433</u>

9. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Auditors' remuneration	8,532	7,302
Depreciation - owned assets	58,470	68,141

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

During the year no trustees (2024: none) were reimbursed out of pocket expenses.

11. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	1,439,866	1,274,147
Social security costs	125,086	106,067
Other pension costs	30,614	25,478
	<u>1,595,566</u>	<u>1,405,692</u>

The average monthly number of employees during the year was as follows:

2025	2024
65	63

No employees received emoluments in excess of £60,000.

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

11. STAFF COSTS - continued

Key management personnel

The key management personnel of the charitable company comprise of the Chief Executive Officer, Chief Finance Officer, Registered manager and the Operations and Compliance manager. The total employee benefits of the key management personnel of the charitable company were £204,130 (2024: £199,888). This does not include remuneration for trustees, all of which is reported as per note 8.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	110,396	24,500	134,896
Charitable activities			
Daycare services	443,814	-	443,814
Supported living	1,269,761	-	1,269,761
Produce and services	74,148	-	74,148
Investment income	12,128	-	12,128
Total	<u>1,910,247</u>	<u>24,500</u>	<u>1,934,747</u>
EXPENDITURE ON			
Raising funds	7,355	-	7,355
Charitable activities			
Daycare services	546,053	41,932	587,985
Supported living	1,207,812	12,000	1,219,812
Produce and services	38,741	-	38,741
Total	<u>1,799,961</u>	<u>53,932</u>	<u>1,853,893</u>
NET INCOME/(EXPENDITURE)	110,286	(29,432)	80,854
RECONCILIATION OF FUNDS			
Total funds brought forward	2,233,639	42,432	2,276,071
TOTAL FUNDS CARRIED FORWARD	<u>2,343,925</u>	<u>13,000</u>	<u>2,356,925</u>

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 April 2024	2,477,064	125,189	25,645	20,745	2,648,643
Additions	14,709	-	-	-	14,709
At 31 March 2025	2,491,773	125,189	25,645	20,745	2,663,352
DEPRECIATION					
At 1 April 2024	523,217	100,252	17,714	20,744	661,927
Charge for year	42,345	8,892	7,233	-	58,470
At 31 March 2025	565,562	109,144	24,947	20,744	720,397
NET BOOK VALUE					
At 31 March 2025	1,926,211	16,045	698	1	1,942,955
At 31 March 2024	1,953,847	24,937	7,931	1	1,986,716

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	201,383	109,936
Other debtors	3,268	52,913
Prepayments and accrued income	60,989	51,003
	<u>265,640</u>	<u>213,852</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Bank loans and overdrafts (see note 17)	7,134	7,855
Trade creditors	83,565	67,928
Social security and other taxes	51,707	40,607
Other creditors	-	4,897
Accruals and deferred income	103,067	106,888
	<u>245,473</u>	<u>228,175</u>
	2025 £	2024 £
Brought forward	14,981	10,380
Amount released to incoming resources	(14,981)	(10,380)
Amount deferred in year	26,233	14,981
Carried forward	<u>26,233</u>	<u>14,981</u>

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Bank loans (see note 17)	3,812	12,010

17. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank loans	7,134	7,855
Amounts falling due between two and five years:		
Bank loans - 2-5 years	3,812	12,010

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	8,352	870
Between one and five years	26,448	-
	34,800	870

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	1,942,955	-	1,942,955	1,986,716
Current assets	733,517	30,500	764,017	610,394
Current liabilities	(245,473)	-	(245,473)	(228,175)
Long term liabilities	(3,812)	-	(3,812)	(12,010)
	2,427,187	30,500	2,457,687	2,356,925

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

20. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	2,333,425	70,762	12,500	2,416,687
Improvements to common room	10,500	-	-	10,500
	<u>2,343,925</u>	<u>70,762</u>	<u>12,500</u>	<u>2,427,187</u>
Restricted funds				
Daycare - cooking equipment	500	-	-	500
Automatic Door	12,500	-	(12,500)	-
Improvements to common room	-	30,000	-	30,000
	<u>13,000</u>	<u>30,000</u>	<u>(12,500)</u>	<u>30,500</u>
TOTAL FUNDS	<u>2,356,925</u>	<u>100,762</u>	<u>-</u>	<u>2,457,687</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,150,775	(2,080,013)	70,762
Restricted funds			
Improvements to common room	30,000	-	30,000
TOTAL FUNDS	<u>2,180,775</u>	<u>(2,080,013)</u>	<u>100,762</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	2,233,639	99,786	2,333,425
Improvements to common room	-	10,500	10,500
	<u>2,233,639</u>	<u>110,286</u>	<u>2,343,925</u>
Restricted funds			
Awards for all (digital data)	4,932	(4,932)	-
Covered walkway	37,000	(37,000)	-
Daycare - cooking equipment	500	-	500
Automatic Door	-	12,500	12,500
	<u>42,432</u>	<u>(29,432)</u>	<u>13,000</u>
TOTAL FUNDS	<u>2,276,071</u>	<u>80,854</u>	<u>2,356,925</u>

THE APULDRAM CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

20. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,899,747	(1,799,961)	99,786
Improvements to common room	10,500	-	10,500
	<u>1,910,247</u>	<u>(1,799,961)</u>	<u>110,286</u>
Restricted funds			
Awards for all (digital data)	-	(4,932)	(4,932)
Covered walkway	-	(37,000)	(37,000)
Automatic Door	12,500	-	12,500
Decoration to Apuldrum SL Houses	12,000	(12,000)	-
	<u>24,500</u>	<u>(53,932)</u>	<u>(29,432)</u>
TOTAL FUNDS	<u><u>1,934,747</u></u>	<u><u>(1,853,893)</u></u>	<u><u>80,854</u></u>

Restricted Funds

Funds were raised to be specifically used on the projects as listed above. Any unspent funds as at 31st March 2025 are held with current assets to be spent in the 2025/26 financial year

In the current year, the entity received donations to cover improvements to the covered walkway. These have been showed as restricted funds. The entity has also allocated some profits from the general fund in order to cover the remaining costs in order to complete this project. This fund is showing in the designated funds.

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

22. ULTIMATE CONTROLLING PARTY

The charitable company is not under the control of another entity or any one individual.

THE APULDRAM CENTRE

England & Wales - Charity number 801169

Accounts

REGISTERED COMPANY NUMBER: 02345730 (England and Wales)
REGISTERED CHARITY NUMBER: 801169

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
THE APULDRAM CENTRE**

THE APULDRAM CENTRE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

	Page
Report of the Trustees	1 to 5
Report of the Independent Auditors	6 to 9
Statement of Financial Activities	10
Balance Sheet	11
Cash Flow Statement	12
Notes to the Cash Flow Statement	13
Notes to the Financial Statements	14 to 25

THE APULDRAM CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charitable company are set out in its Memorandum and Articles of Association, and may be summarised as follows:

"The relief of persons affected by learning disabilities and / or complex needs by providing and assisting in the provision of accommodation, facilities and support services not normally provided by the statutory authorities".

The trustees have paid due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

They believe that the activities and benchmarks noted within the 'Achievements and performance' section below have assisted in furthering the charitable company's purposes for the public benefit.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

THE APULDRAM CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

STRATEGIC REPORT

Achievement and performance

Transitioning into 2024 has marked a period of significant change and opportunity for the Apuldrum Centre. While maintaining our commitment to high-quality service delivery, we have embraced new leadership and fresh perspectives. Since April 2023, we have welcomed a new Chief Executive Officer and Operations & Compliance Manager, following the resignation from our Chief Executive Officer and retirement of our Chief Operating Officer. Although our previous Chief Executive Officer did resign, they have continued to support the charity as a Management Consultant on several business development opportunities. Additionally, our long-standing Finance Manager has transitioned into the role of Chief Financial Officer, completing our new senior management team. The Supported Living service also saw a change in leadership with a new Registered Manager at the helm.

Amid these changes, we were deeply saddened by the passing of Paul Read, our long-standing Chair of Trustees. Paul had been a beloved volunteer and Trustee at the Centre for many years, and his kindness, commitment, and leadership were cherished by both staff and service users. This exemplified by a generous donation of £25,000 he made for the betterment of the people Apuldrum Centre supports. He will be greatly missed. However, we are pleased to announce the appointment of Steve Blaber, one of our existing Trustees, as the new Chair of the Board. Steve brings a wealth of valuable expertise to the role, along with personal insight as the father of one of our service users, further enriching the Board's leadership.

Whilst it has been a time of significant staff change, it has been heartening to witness the strong relationships formed between new staff and our service users, as well as the continued dedication of our existing team and volunteers. Their commitment has been essential in ensuring a smooth transition and in maintaining the quality of support that our service users rely on.

2024 also brought new opportunities for collaboration. In early 2024, we submitted a bid for Day Services Opportunities in partnership with the Aldingbourne Trust, under the joint initiative "Chichester Connects." Aldingbourne Trust are another local charity that supports adults with Learning Disabilities with a particular focus on assisting its service users to find employment. The goal of this partnership is to enhance our Day Services by providing more opportunities for service users to engage with the community. This initiative will complement our established Community Hub, creating a comprehensive pathway for supported and, ultimately, independent volunteering. We were delighted to learn that our bid was successful, with the results confirmed in April 2024 and now look forward to the new opportunities this will bring for the service users and the platform this creates for future partnership working with other organisations.

Our Day Services remain a vital part of our offering. Attendees continue to achieve personal goals through work experience in our shop/café and horticultural services, participating in creative, enjoyable activities that develop their skills. The Community Hub has also expanded its reach, forming partnerships with local organisations such as UK Harvest and St. Wilfrid's Hospice. These partnerships allow service users to gain valuable skills in areas like customer service and computing, while fostering important social connections.

The Apuldrum Centre has also made strides in enhancing its facilities. On our main site, we've added a covered walkway between the kitchen and café to ensure safe food transportation and provide a sheltered seating area for customers during inclement weather. Additionally, we have installed double-glazed windows in one of our Supported Living properties, improving energy efficiency and reducing utility costs for tenants. New carpets have also been fitted across all Apuldrum-owned properties, helping tenants feel proud of their living spaces. These improvements were made possible through generous grants, donations, and a legacy gift, including significant support from the Gerald Micklem Charitable Trust and the Wickens Family Trust.

Under new leadership, our Supported Living service is focused on fostering independence. With a person-centered approach, we are supporting service users in achieving goals such as travelling independently, staying home alone, and making healthier meal choices.

THE APULDRAM CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

However, the year was not without challenges. Our ambition to boost revenue through primary purpose trading in our café and shop were impacted by the ongoing cost-of-living crisis, which affected both our customer base and supply chain. As a result, sales did not meet expectations, and purchasing costs rose. In response, the charity made the strategic decision to create a new revenue stream by building an enclosed Dog Park. This new facility will not only help offset rising core costs but will also serve as a primary purpose activity for our service users, offering opportunities to maintain the park, bake dog treats, and create dog-themed crafts like bandanas. The goal is to turn the site into a community destination, boosting foot traffic for our café and shop.

Finally, we are excited to report the launch of our Legacy Giving campaign, which has already garnered interest from individuals wishing to leave lasting legacies to local organisations like ours.

We look forward to the year ahead with confidence and are looking to build on the early success of the new Dog Park by creating a community around the new facility using social media and planned events. Furthermore, we are looking to focus on building our Supported Living service by working with the local council and local property developers to create more independent living opportunities for the community we support.

Fundraising and donors

The organisation has agreed to adhere to the voluntary code of fundraising practice in relation to charity fundraising, meaning that the charities set and follow their own standards of fundraising practice, with the aim of enhancing the public's confidence and trust. The Apuldrum Centre has a few active fundraising schemes. These include, but are not limited to:

The 100 Club, which provides a regular unrestricted income for the organisation and gives its members the opportunity to win cash prizes each month.

Donors

A variety of donors have made contributions to the organisation throughout the year, whether it be by direct donation or through a planned event. We are grateful to people in our communities who contribute in this way to support the work of the organisation.

Financial review

Financial position

The surplus for the year was £80,854 (2023: deficit of £7,406). The total reserves stood at £2,356,925 (2023: £2,276,071), with £13,000 (2023: £42,432) being for restricted purposes.

Risk management

The trustees have examined the major strategic, business and operational risks that the charitable company faces, and confirm that systems have been established to mitigate such risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The board is comprised of trustee directors, all volunteers, and meets several times a year; one meeting is an AGM. Board members must demonstrate how they fulfil the 'fit and proper persons' and 'disclosure and barring' criteria for the registration with the Care Quality Commission (CQC). Board meetings are attended by employed staff in leadership and management roles. As employees these staff have no voting right but provide strategic and operational input to inform the board in their decision-making processes.

Recruitment and appointment of new trustees

New trustees are made familiar with their legal obligations under charity and company law, the contents of the Memorandum and Articles of Association, the committee and decision-making process and the recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

THE APULDRAM CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The governing body of the charitable company is the board of directors, who are also trustees. The board meet on a regular basis, and at least every quarter. The board elects the Chair. All members give their time on a voluntary basis.

Key management remuneration

The board appoints a team of professional managers and staff to carry out the day-to-day operations of the charity, being as follows:

Chief Executive Officer, Mrs Rachel Aslet-Clark (Resigned August 2023)
Chief Executive Officer, Mr Rory Massey (From August 2023)
Chief Operating Officer, Mrs Sarah Abbott (Resigned May 2023)
Operations and Compliance Manager, Mrs Lianne Jones (From July 2023)
Chief Finance Officer, Mrs Karen Reeves
Supported Living Manager, Mr Martin Tull (Resigned November 2023)
Supported Living Manager, Mrs Kelly Shaw (From January 2024)

In addition to the above, staff are employed within Day Centre and Supported Living Services. The staff teams are made up of a varying number of full and part time staff. In total there are 45 (2023: 43) full time equivalent staff across the organisation.

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
02345730 (England and Wales)

Registered Charity number
801169

Registered office
The Apuldram Centre
Common Farm
Appledram Lane South
Chichester
West Sussex
PO20 7PE

Trustees
P Reed (Resigned 21st January 2024)
A Buckland
O James (Resigned 3rd April 2024)
J Bell
C McCormack
P Bradley
R Thornton
S Blaber
J Davenport
A Thomas (Appointed 21st February 2024)

THE APULDRAM CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Morris Crocker Limited
Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Apuldrum Centre for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

AUDITORS

The auditors, Morris Crocker Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on .04.December.2024..... and signed on the board's behalf by:



.....
S Blaber - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE APULDRAM CENTRE

Opinion

We have audited the financial statements of The Apuldrum Centre (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE APULDRAM CENTRE

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE APULDRAM CENTRE

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

From discussion with management and those charged with governance information about the entity is documented to assess the activity within the organisation. We discuss management's assessment of risk in respect of irregularities, fraud and going concern.

Based on these discussions and our own assessments we determined that the key risk areas were income recognition in respect of cut off issues and management override concerning the size of the organisation.

We set financial statement materiality level based on the level of income. As a not for profit organisation raising income is its primary focus which is why income was used to determine the level of materiality. Our overall assessment of risk was used to determine performance materiality at an appropriate level.

Substantive audit tests were designed after assessing and performing walkthrough tests. The walkthrough testing confirmed documented systems which have been designed to act as a preventative measure against fraud and error which appear to be operating as documented. Substantive testing tested a sample of the population, representative of the population, to identify errors. The testing did not identify any material misstatements in areas tested.

Audit substantive tests concluded no material errors over the key risk areas of income recognition and management override.

The audit considers the organisation is not exposed to material risk of error as a result of assessing laws and regulations that are appropriate to the organisation.

Management assessed there is no going concern risk. The audit undertook a review of budgets, management accounts and the review of board minutes and came to the same conclusion as management.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
THE APULDRAM CENTRE**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

PJ Underwood

P Underwood (Senior Statutory Auditor)
for and on behalf of Morris Crocker Limited
Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU

Date:6th December 2024.....

THE APULDRAM CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	110,396	24,500	134,896	76,345
Charitable activities					
Daycare services	5	443,814	-	443,814	391,055
Supported living		1,269,761	-	1,269,761	1,169,068
Produce and services		74,148	-	74,148	85,438
Investment income	4	12,128	-	12,128	7,335
Total		<u>1,910,247</u>	<u>24,500</u>	<u>1,934,747</u>	<u>1,729,241</u>
EXPENDITURE ON					
Raising funds	6	7,355	-	7,355	13,511
Charitable activities					
Daycare services	7	546,053	41,932	587,985	581,619
Supported living		1,207,812	12,000	1,219,812	1,093,990
Produce and services		38,741	-	38,741	47,527
Total		<u>1,799,961</u>	<u>53,932</u>	<u>1,853,893</u>	<u>1,736,647</u>
NET INCOME/(EXPENDITURE)		110,286	(29,432)	80,854	(7,406)
RECONCILIATION OF FUNDS					
Total funds brought forward		2,233,639	42,432	2,276,071	2,283,477
TOTAL FUNDS CARRIED FORWARD		<u><u>2,343,925</u></u>	<u><u>13,000</u></u>	<u><u>2,356,925</u></u>	<u><u>2,276,071</u></u>

The notes form part of these financial statements

THE APULDRAM CENTRE

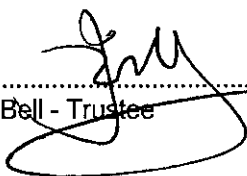
**BALANCE SHEET
31 MARCH 2024**

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	13	1,986,716	1,992,927
CURRENT ASSETS			
Debtors	14	213,852	115,208
Cash at bank		396,542	339,508
		610,394	454,716
CREDITORS			
Amounts falling due within one year	15	(228,175)	(151,667)
NET CURRENT ASSETS		382,219	303,049
TOTAL ASSETS LESS CURRENT LIABILITIES		2,368,935	2,295,976
CREDITORS			
Amounts falling due after more than one year	16	(12,010)	(19,905)
NET ASSETS		2,356,925	2,276,071
FUNDS	20		
Unrestricted funds		2,343,925	2,233,639
Restricted funds		13,000	42,432
TOTAL FUNDS		2,356,925	2,276,071

The financial statements were approved by the Board of Trustees and authorised for issue on 04. December. 2024..... and were signed on its behalf by:



.....
S Blaber - Trustee



.....
J Bell - Trustee

The notes form part of these financial statements

THE APULDRAM CENTRE

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	2023. £
Cash flows from operating activities			
Cash generated from operations	1	<u>123,544</u>	<u>61,443</u>
Net cash provided by operating activities		<u>123,544</u>	<u>61,443</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(61,930)	(16,312)
Interest received		<u>3,477</u>	<u>431</u>
Net cash used in investing activities		<u>(58,453)</u>	<u>(15,881)</u>
Cash flows from financing activities			
Loan repayments in year		<u>(8,057)</u>	<u>(8,018)</u>
Net cash used in financing activities		<u>(8,057)</u>	<u>(8,018)</u>
Change in cash and cash equivalents in the reporting period			
		57,034	37,544
Cash and cash equivalents at the beginning of the reporting period		<u>339,508</u>	<u>301,964</u>
Cash and cash equivalents at the end of the reporting period		<u><u>396,542</u></u>	<u><u>339,508</u></u>

The notes form part of these financial statements

THE APULDRAM CENTRE

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	80,854	(7,406)
Adjustments for:		
Depreciation charges	68,141	77,694
Interest received	(3,477)	(431)
(Increase)/decrease in debtors	(98,644)	31,774
Increase/(decrease) in creditors	76,670	(40,188)
Net cash provided by operations	<u>123,544</u>	<u>61,443</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank	339,508	57,034	396,542
	<u>339,508</u>	<u>57,034</u>	<u>396,542</u>
Debt			
Debts falling due within 1 year	(8,017)	162	(7,855)
Debts falling due after 1 year	(19,905)	7,895	(12,010)
	<u>(27,922)</u>	<u>8,057</u>	<u>(19,865)</u>
Total	<u>311,586</u>	<u>65,091</u>	<u>376,677</u>

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Charity information

The Apuldrum Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Common Farm, Appledram Lane, Chichester, West Sussex, PO20 7PE.

Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Charitable funds

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Centre's work or for specific projects being undertaken by the Centre.

Income

Income is recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- Any performance conditions attached to the income have been met or are fully within the control of the charity;
- There is sufficient certainty that receipt of the income is considered probable; and
- The amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

- The date on which the charity is aware that probate has been granted;
- The estate has been finalised and notification has been made by the executor(s) to the Centre that a distribution will be made; or
- When distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of any service is deferred until the criteria for income recognition are met.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

Expenditure

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred. Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities.

Support costs include back office costs, finance, personnel, payroll and governance costs which support the Centre's activities. The bases on which support and governance costs have been allocated are set out within note 8.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	2%
Plant and machinery	25%
Fixtures and fittings	15%
Motor vehicles	25%

These have all been depreciated using the straight line method.

Freehold land and assets in the course of construction are not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial Instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Employee benefits

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

In the application of the charity's accounting policies, the trustees are required to make Judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE APULDRAM CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	84,896	76,345
Legacies	50,000	-
	134,896	76,345

4. INVESTMENT INCOME

	2024	2023
	£	£
Rents received	8,651	6,904
Deposit account interest	3,477	431
	12,128	7,335

All investment income is derived from assets held in the United Kingdom.

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
Services provided under contract	Daycare services	443,814	391,055
Services provided under contract	Supported living	1,269,761	1,169,068
Sales within charitable activities	Produce and services	74,148	85,438
		1,787,723	1,645,561

6. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Fundraising costs	355	7,183
Support costs	7,000	6,328
	7,355	13,511

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Daycare services	563,485	24,500	587,985
Supported living	1,181,312	38,500	1,219,812
Produce and services	38,741	-	38,741
	<u>1,783,538</u>	<u>63,000</u>	<u>1,846,538</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Raising donations and legacies	4,073	284	2,643	7,000
Daycare services	14,253	995	9,252	24,500
Supported living	22,399	1,563	14,538	38,500
	<u>40,725</u>	<u>2,842</u>	<u>26,433</u>	<u>70,000</u>

Activity	Basis of allocation
Management	Back office
Finance	Governance
Other	Governance
Governance costs	Governance

Support costs have been apportioned between each of the charitable activities on the following basis:

Raising donations and legacies	10%
Daycare services	35%
Supported living	55%

Support costs, included in the above, are as follows:

Management

	2024			2023	
	Raising donations and legacies £	Daycare services £	Supported living £	Total activities £	Total activities £
Telephone	625	2,187	3,437	6,249	6,167
Postage and stationery	226	790	1,241	2,257	2,563
Sundries	8	27	43	78	2,426
Establishment costs	2,958	10,353	16,270	29,581	13,286
Insurance	107	373	587	1,067	925
Depreciation of tangible and heritage assets	149	523	821	1,493	5,398
	<u>4,073</u>	<u>14,253</u>	<u>22,399</u>	<u>40,725</u>	<u>30,765</u>

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

8. SUPPORT COSTS - continued
Finance

				2024	2023
	Raising donations and legacies	Daycare services	Supported living	Total activities	Total activities
	£	£	£	£	£
Bank charges	284	995	1,563	2,842	3,477
	<u>284</u>	<u>995</u>	<u>1,563</u>	<u>2,842</u>	<u>3,477</u>

Governance costs

				2024	2023
	Raising donations and legacies	Daycare services	Supported living	Total activities	Total activities
	£	£	£	£	£
Auditors' remuneration	730	2,556	4,016	7,302	8,900
Auditors' remuneration for non audit work	-	-	-	-	260
Legal and professional	961	3,359	5,279	9,599	11,029
Bureau charges	332	1,166	1,832	3,330	3,279
Irrecoverable VAT	620	2,171	3,411	6,202	5,570
	<u>2,643</u>	<u>9,252</u>	<u>14,538</u>	<u>26,433</u>	<u>29,038</u>

9. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Auditors' remuneration	7,302	8,900
Auditors' remuneration for non audit work	-	260
Depreciation - owned assets	68,141	77,694
	<u>75,443</u>	<u>86,854</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

During the year no trustees (2023: none) were reimbursed out of pocket expenses.

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

11. STAFF COSTS

	2024 £	2023 £
Wages and salaries	1,274,147	1,196,654
Social security costs	106,067	96,945
Other pension costs	25,478	22,804
	<u>1,405,692</u>	<u>1,316,403</u>

The average monthly number of employees during the year was as follows:

2024	2023
<u>63</u>	<u>62</u>

No employees received emoluments in excess of £60,000.

Key management personnel

The key management personnel of the charitable company comprise of the Chief Executive Officer, the Chief Operating Officer, Chief Finance Officer, Registered manager and the Operations and Compliance manager. The total employee benefits of the key management personnel of the charitable company were £199,888 (2023: £164,722). This does not include remuneration for trustees, all of which is reported as per note 8.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	21,725	54,620	76,345
Charitable activities			
Daycare services	391,055	-	391,055
Supported living	1,169,068	-	1,169,068
Produce and services	85,438	-	85,438
Investment income	7,335	-	7,335
Total	<u>1,674,621</u>	<u>54,620</u>	<u>1,729,241</u>
EXPENDITURE ON			
Raising funds	13,511	-	13,511
Charitable activities			
Daycare services	569,431	12,188	581,619
Supported living	1,093,990	-	1,093,990
Produce and services	47,527	-	47,527
Total	<u>1,724,459</u>	<u>12,188</u>	<u>1,736,647</u>
NET INCOME/(EXPENDITURE)	(49,838)	42,432	(7,406)
RECONCILIATION OF FUNDS			
Total funds brought forward	2,283,477	-	2,283,477

THE APULDRAM CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	<u>Unrestricted fund £</u>	<u>Restricted funds £</u>	<u>Total funds £</u>
TOTAL FUNDS CARRIED FORWARD	<u>2,233,639</u>	<u>42,432</u>	<u>2,276,071</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 April 2023	2,429,332	110,991	25,645	20,745	2,586,713
Additions	47,732	14,198	-	-	61,930
	<u>2,477,064</u>	<u>125,189</u>	<u>25,645</u>	<u>20,745</u>	<u>2,648,643</u>
DEPRECIATION					
At 1 April 2023	479,507	82,932	11,900	19,447	593,786
Charge for year	43,710	17,320	5,814	1,297	68,141
	<u>523,217</u>	<u>100,252</u>	<u>17,714</u>	<u>20,744</u>	<u>661,927</u>
NET BOOK VALUE					
At 31 March 2024	<u>1,953,847</u>	<u>24,937</u>	<u>7,931</u>	<u>1</u>	<u>1,986,716</u>
At 31 March 2023	<u>1,949,825</u>	<u>28,059</u>	<u>13,745</u>	<u>1,298</u>	<u>1,992,927</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	109,936	65,844
Other debtors	52,913	2,968
Prepayments and accrued income	51,003	46,396
	<u>213,852</u>	<u>115,208</u>

THE APULDRAM CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts (see note 17)	7,855	8,017
Trade creditors	67,928	42,190
Social security and other taxes	40,607	38,012
Other creditors	4,897	11
Accruals and deferred income	106,888	63,437
	<u>228,175</u>	<u>151,667</u>

	2024	2023
	£	£
Brought forward	10,380	6,422
Amount released to incoming resources	(10,380)	(6,422)
Amount deferred in year	14,981	10,380
	<u>14,981</u>	<u>10,380</u>

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Bank loans (see note 17)	<u>12,010</u>	<u>19,905</u>

17. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>7,855</u>	<u>8,017</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>12,010</u>	<u>19,905</u>

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	870	5,220
Between one and five years	-	870
	<u>870</u>	<u>6,090</u>

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	1,986,716	-	1,986,716	1,992,927
Current assets	597,394	13,000	610,394	454,716
Current liabilities	(228,175)	-	(228,175)	(151,667)
Long term liabilities	(12,010)	-	(12,010)	(19,905)
	<u>2,343,925</u>	<u>13,000</u>	<u>2,356,925</u>	<u>2,276,071</u>

20. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	2,233,639	99,786	2,333,425
Improvements to common room	-	10,500	10,500
	<u>2,233,639</u>	<u>110,286</u>	<u>2,343,925</u>
Restricted funds			
Awards for all (digital data)	4,932	(4,932)	-
Covered walkway	37,000	(37,000)	-
Daycare - cooking equipment	500	-	500
Automatic Door	-	12,500	12,500
	<u>42,432</u>	<u>(29,432)</u>	<u>13,000</u>
TOTAL FUNDS	<u>2,276,071</u>	<u>80,854</u>	<u>2,356,925</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,899,747	(1,799,961)	99,786
Improvements to common room	10,500	-	10,500
	<u>1,910,247</u>	<u>(1,799,961)</u>	<u>110,286</u>
Restricted funds			
Awards for all (digital data)	-	(4,932)	(4,932)
Covered walkway	-	(37,000)	(37,000)
Automatic Door	12,500	-	12,500
Decoration to Apuldrum SL Houses	12,000	(12,000)	-
	<u>24,500</u>	<u>(53,932)</u>	<u>(29,432)</u>
TOTAL FUNDS	<u>1,934,747</u>	<u>(1,853,893)</u>	<u>80,854</u>

THE APULDRAM CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	2,283,477	(49,838)	2,233,639
Restricted funds			
Awards for all (digital data)	-	4,932	4,932
Covered walkway	-	37,000	37,000
Daycare - cooking equipment	-	500	500
	<u>-</u>	<u>42,432</u>	<u>42,432</u>
TOTAL FUNDS	<u>2,283,477</u>	<u>(7,406)</u>	<u>2,276,071</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,674,621	(1,724,459)	(49,838)
Restricted funds			
Shower stretcher	7,200	(7,200)	-
Awards for all (digital data)	9,920	(4,988)	4,932
Covered walkway	37,000	-	37,000
Daycare - cooking equipment	500	-	500
	<u>54,620</u>	<u>(12,188)</u>	<u>42,432</u>
TOTAL FUNDS	<u>1,729,241</u>	<u>(1,736,647)</u>	<u>(7,406)</u>

Restricted Funds

Funds were raised to be specifically used on the projects as listed above. Any unspent funds as at 31st March 2024 are held with current assets to be spent in the 2024/25 financial year

21. CAPITAL COMMITMENTS

As at 31 March 2024, the charitable company has contracted works for a new automatic door with Richard Jones Building Limited amounting to £12,500.

As at 31 March 2023 the charitable company has contracted works for a glazed walkway with Richard Jones Building Limited amounting to £37,173 which were all completed in the current financial year.

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

23. ULTIMATE CONTROLLING PARTY

The charitable company is not under the control of another entity or any one individual.

24. MATERIAL LEGACY

Legacy income is recognised as incoming resources when the charity has received the legacy, or when both the receipt and the amount can be reliably estimated and are considered probably. As of 31 March 2024, the charity had been notified of a legacy of £50,000 from the Estate of Norman Hiscock and the money was received after the year end.

THE APULDRAM CENTRE

England & Wales - Charity number 801169

Accounts

REGISTERED COMPANY NUMBER: 02345730 (England and Wales)
REGISTERED CHARITY NUMBER: 801169

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
THE APULDRAM CENTRE**

THE APULDRAM CENTRE

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

	Page
Report of the Trustees	1 to 5
Report of the Independent Auditors	6 to 9
Statement of Financial Activities	10
Balance Sheet	11
Cash Flow Statement	12
Notes to the Cash Flow Statement	13
Notes to the Financial Statements	14 to 25

THE APULDRAM CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charitable company are set out in its Memorandum and Articles of Association, and may be summarised as follows:

"The relief of persons affected by learning disabilities and / or complex needs by providing and assisting in the provision of accommodation, facilities and support services not normally provided by the statutory authorities".

The trustees have paid due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

They believe that the activities and benchmarks noted within the 'Achievements and performance' section below have assisted in furthering the charitable company's purposes for the public benefit.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

THE APULDRAM CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

STRATEGIC REPORT

Achievement and performance

Although 2022 continued to be affected by restrictions and complex challenges of the pandemic, 2023 has been less restricted. Without a doubt it has been a long journey back to a 'new normal', and it has been an absolute pleasure to see everyone involved in Apuldram Centre services begin to regain confidence, enjoy life and flourish in their unique and individual personal achievements. It is with heartfelt thanks to the organisation's staff and volunteers, and their steadfast dedication to constantly finding new, safe and enterprising opportunities to enhance the lives of the people we support. Our community Hub service is enabling more people to have the opportunity of supported volunteering, and creating links with partner organisations, and a pathway to independent volunteering. Our daycare attendees are now working back in the onsite café/shop and kitchen, gaining valuable work experience. Our continued redevelopment at the main site, and within our supported living homes ensures our facilities and accommodation-based services are fit for the future. Capital works this year have included a dedicated amenity block for the gardening teams, covered area for washing picked vegetables and a visitor's toilet and shower and a dedicated shower and changing bed at our daycare centre to support and maintain the dignity of some of the people we support. These works were possible thanks to grants, donations and a legacy we received.

We were awarded a grant to enable us to transition, over a 12 month period, to a 'digital social care records' solution, enabling us to meet our commitment of delivering excellent person-centred care and support. The ability to access, exchange and share information electronically through a web-based system helps us provide higher quality care for service users and have tangible enhancements for the staff who provide care and support.

Our ambitions to increase revenue through primary purpose trading activities in the café and shop under-delivered, as our customer base and suppliers were affected by the cost of living crisis, customer sale income did not yield the expectations we had set, and our purchasing expenditure increased. This year we are working in partnership with The Cranfield Trust who provide business management consultancy to improve the efficiency and effectiveness of our kitchen and shop/café functions.

The extreme weather; the scorching summer temperatures, wet November and December rains, and icy road conditions in January affected our every day, and event activities. The Christmas Fair was revised to be a Christmas Festival as the main field used for car parking was waterlogged. In January, day services were relocated to the Community Hub and the main site closed for 5 days, as road access was treacherous.

While the external operating climate remains a challenge (local authority contract renewals, cost of living, energy, inflation, recruitment and retention), we have set a number of key short and medium term initiatives to enable the organisation to grow, diversify and support our long-term success and sustainability. These include; legacy giving, new supported living accommodation based services, utilisation of part of the site (subject to planning permission) for an income-generating activity, staff reward and recognition schemes, and direct responses to the needs of those we support.

Fundraising and donors

The organisation has agreed to adhere to the voluntary code of fundraising practice in relation to charity fundraising, meaning that the charities set and follow their own standards of fundraising practice, with the aim of enhancing the public's confidence and trust. The Apuldram Centre has a few active fundraising schemes. These include, but are not limited to:

The 100 Club, which provides a regular unrestricted income for the organisation and gives its members the opportunity to win cash prizes each month.

Donors

A variety of donors have made contributions to the organisation throughout the year, whether it be by direct donation or through a planned event. We are grateful to people in our communities who contribute in this way to support the work of the organisation.

THE APULDRAM CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

STRATEGIC REPORT

Financial review

Financial position

The deficit for the year was £7,406 (2022: Surplus of £102,903). The total reserves stood at £2,276,071 (2022: £2,283,477), with £42,432 (2022: £nil) being for restricted purposes.

Risk management

The trustees have examined the major strategic, business and operational risks that the charitable company faces, and confirm that systems have been established to mitigate such risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The board is comprised of trustee directors, all volunteers, and meets several times a year; one meeting is an AGM. Board members must demonstrate how they fulfil the 'fit and proper persons' and 'disclosure and barring' criteria for the registration with the Care Quality Commission (CQC). Board meetings are attended by employed staff in leadership and management roles. As employees these staff have no voting right but provide strategic and operational input to inform the board in their decision-making processes.

Recruitment and appointment of new trustees

New trustees are made familiar with their legal obligations under charity and company law, the contents of the Memorandum and Articles of Association, the committee and decision-making process and the recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisational structure

The governing body of the charitable company is the board of directors, who are also trustees. The board meet on a regular basis, and at least every quarter. The board elects the Chair. All members give their time on a voluntary basis.

Key management remuneration

The board appoints a team of professional managers and staff to carry out the day-to-day operations of the charity, being as follows:

Chief Executive Officer, Mrs Rachel Aslet-Clark
Chief Operating Officer, Mrs Sarah Abbott
Finance Manager, Mrs Karen Reeves
Supported Living Manager, Mr Martin Tull

In addition to the above, staff are employed within Day Centre and Supported Living Services. The staff teams are made up of a varying number of full and part time staff. In total there are 43 (2022: 42) full time equivalent staff across the organisation.

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02345730 (England and Wales)

Registered Charity number

801169

THE APULDRAM CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

Registered office

The Apuldrum Centre
Common Farm
Appledram Lane South
Chichester
West Sussex
PO20 7PE

Trustees

P Reed
C Buckland
O James
A Hudspith (Resigned 28th September 2023)
J Bell
C McCormack
P Bradley
R Thornton
Steve Blaber (Appointed 17th November 2022)
Judith Davenport (Appointed 28th September 2023)

Auditors

Morris Crocker Limited
Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Apuldrum Centre for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

THE APULDRAM CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

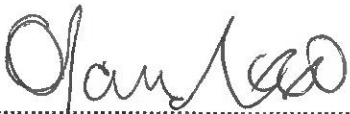
Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

AUDITORS

The auditors, Morris Crocker Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 23.12.2023 and signed on the board's behalf by:



.....
P Reed - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE APULDRAM CENTRE

Opinion

We have audited the financial statements of The Apuldrum Centre (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE APULDRAM CENTRE

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE APULDRAM CENTRE

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

From discussion with management and those charged with governance information about the entity is documented to assess the activity within the organisation. We discuss management's assessment of risk in respect of irregularities, fraud and going concern.

Based on these discussions and our own assessments we determined that the key risk areas were income recognition in respect of cut off issues and management override concerning the size of the organisation.

We set financial statement materiality level based on the level of income. As a not for profit organisation raising income is its primary focus which is why income was used to determine the level of materiality. Our overall assessment of risk was used to determine performance materiality at an appropriate level.

Substantive audit tests were designed after assessing and performing walkthrough tests. The walkthrough testing confirmed documented systems which have been designed to act as a preventative measure against fraud and error which appear to be operating as documented. Substantive testing tested a sample of the population, representative of the population, to identify errors. The testing did not identify any material misstatements in areas tested.

Audit substantive tests concluded no material errors over the key risk areas of income recognition and management override.

The audit considers the organisation is not exposed to material risk of error as a result of assessing laws and regulations that are appropriate to the organisation.

Management assessed there is no going concern risk. The audit undertook a review of budgets, management accounts and the review of board minutes and came to the same conclusion as management.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
THE APULDRAM CENTRE**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



P Underwood (Senior Statutory Auditor)
for and on behalf of Morris Crocker Limited
Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU

Date: 14 December 2023

THE APULDRAM CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	21,725	54,620	76,345	199,726
Charitable activities					
Daycare services	5	391,055	-	391,055	362,575
Supported living		1,169,068	-	1,169,068	1,125,097
Costs of produce and services		85,438	-	85,438	114,780
Investment income	4	7,335	-	7,335	6,950
Total		<u>1,674,621</u>	<u>54,620</u>	<u>1,729,241</u>	<u>1,809,128</u>
EXPENDITURE ON					
Raising funds	6	13,511	-	13,511	5,445
Charitable activities					
Daycare services	7	569,431	12,188	581,619	613,880
Supported living		1,093,990	-	1,093,990	1,022,898
Costs of produce and services		47,527	-	47,527	64,002
Total		<u>1,724,459</u>	<u>12,188</u>	<u>1,736,647</u>	<u>1,706,225</u>
NET INCOME/(EXPENDITURE)		(49,838)	42,432	(7,406)	102,903
RECONCILIATION OF FUNDS					
Total funds brought forward		2,283,477	-	2,283,477	2,180,574
TOTAL FUNDS CARRIED FORWARD		<u><u>2,233,639</u></u>	<u><u>42,432</u></u>	<u><u>2,276,071</u></u>	<u><u>2,283,477</u></u>

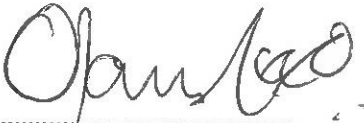
The notes form part of these financial statements

THE APULDRAM CENTRE

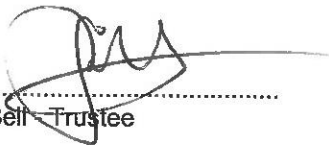
**BALANCE SHEET
31 MARCH 2023**

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	13	1,992,927	2,054,309
CURRENT ASSETS			
Debtors	14	115,208	146,982
Cash at bank		339,508	301,964
		454,716	448,946
CREDITORS			
Amounts falling due within one year	15	(151,667)	(192,085)
NET CURRENT ASSETS		303,049	256,861
TOTAL ASSETS LESS CURRENT LIABILITIES		2,295,976	2,311,170
CREDITORS			
Amounts falling due after more than one year	16	(19,905)	(27,693)
NET ASSETS		2,276,071	2,283,477
FUNDS	20		
Unrestricted funds		2,233,639	2,283,477
Restricted funds		42,432	-
TOTAL FUNDS		2,276,071	2,283,477

The financial statements were approved by the Board of Trustees and authorised for issue on 23 Nov 2023 and were signed on its behalf by:



.....
P Reed - Trustee



.....
J Bell - Trustee

The notes form part of these financial statements

THE APULDRAM CENTRE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	61,443	14,052
Net cash provided by operating activities		<u>61,443</u>	<u>14,052</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(16,312)	(181,539)
Sale of tangible fixed assets		-	1,708
Interest received		431	453
Net cash used in investing activities		<u>(15,881)</u>	<u>(179,378)</u>
Cash flows from financing activities			
Loan repayments in year		(8,018)	(8,323)
Net cash used in financing activities		<u>(8,018)</u>	<u>(8,323)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		37,544	(173,649)
Cash and cash equivalents at the end of the reporting period		<u>301,964</u>	<u>475,613</u>
Cash and cash equivalents at the end of the reporting period		<u>339,508</u>	<u>301,964</u>

The notes form part of these financial statements

THE APULDRAM CENTRE

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(7,406)	102,903
Adjustments for:		
Depreciation charges	77,694	78,110
Profit on disposal of fixed assets	-	(1,708)
Interest received	(431)	(453)
Decrease/(increase) in debtors	31,774	(53,648)
Decrease in creditors	(40,188)	(111,152)
Net cash provided by operations	<u>61,443</u>	<u>14,052</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank	301,964	37,544	339,508
	<u>301,964</u>	<u>37,544</u>	<u>339,508</u>
Debt			
Debts falling due within 1 year	(8,247)	230	(8,017)
Debts falling due after 1 year	(27,693)	7,788	(19,905)
	<u>(35,940)</u>	<u>8,018</u>	<u>(27,922)</u>
Total	<u>266,024</u>	<u>45,562</u>	<u>311,586</u>

The notes form part of these financial statements

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Charity information

The Apuldrum Centre is a private company limited by guarantee Incorporated in England and Wales. The registered office is Common Farm, Appledram Lane, Chichester, West Sussex, PO20 7PE.

Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Charitable funds

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Centre's work or for specific projects being undertaken by the Centre.

Income

Income is recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- Any performance conditions attached to the income have been met or are fully within the control of the charity;
- There is sufficient certainty that receipt of the income is considered probable; and
- The amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

- The date on which the charity is aware that probate has been granted;
- The estate has been finalised and notification has been made by the executor(s) to the Centre that a distribution will be made; or
- When distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of any service is deferred until the criteria for income recognition are met.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES - continued

Expenditure

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred. Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities.

Support costs include back office costs, finance, personnel, payroll and governance costs which support the Centre's activities. The bases on which support and governance costs have been allocated are set out within note 8.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	2%
Plant and machinery	25%
Fixtures and fittings	15%
Motor vehicles	25%

Freehold land and assets in the course of construction are not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial Instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES - continued

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Employee benefits

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

In the application of the charity's accounting policies, the trustees are required to make Judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

3. DONATIONS AND LEGACIES

	2023 £	2022 £
Donations	76,345	117,776
Grants	-	81,950
	<u>76,345</u>	<u>199,726</u>

Grants received, included in the above, are as follows:

	2023 £	2022 £
Job Retention Scheme	-	6,590
Adult Social Care Infection Control	-	75,360
	<u>-</u>	<u>81,950</u>

4. INVESTMENT INCOME

	2023 £	2022 £
Rents received	6,904	6,497
Deposit account interest	431	453
	<u>7,335</u>	<u>6,950</u>

All investment income is derived from assets held in the United Kingdom.

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023 £	2022 £
Services provided under contract	Daycare services	391,055	360,867
Other income	Daycare services	-	1,708
Services provided under contract	Supported living	1,169,068	1,125,097
Sales within charitable activities	Costs of produce and services	85,438	114,780
		<u>1,645,561</u>	<u>1,602,452</u>

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

6. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Fundraising costs	7,183	3,000
Support costs	6,328	2,445
	<u>13,511</u>	<u>5,445</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Daycare services	559,473	22,146	581,619
Supported living	1,059,184	34,806	1,093,990
Costs of produce and services	47,527	-	47,527
	<u>1,666,184</u>	<u>56,952</u>	<u>1,723,136</u>

8. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Raising donations and legacies	3,077	348	2,903	6,328
Daycare services	10,765	1,217	10,164	22,146
Supported living	16,923	1,912	15,971	34,806
	<u>30,765</u>	<u>3,477</u>	<u>29,038</u>	<u>63,280</u>

Activity	Basis of allocation
Management	Back office
Finance	Governance
Other	Governance
Governance costs	Governance

Support costs have been apportioned between each of the charitable activities on the following basis:

Raising donations and legacies	10%
Daycare services	35%
Supported living	55%

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Management

				2023	2022
	Raising donations and legacies £	Daycare services £	Supported living £	Total activities £	Total activities £
Telephone	616	2,159	3,392	6,167	2,874
Postage and stationery	256	897	1,410	2,563	2,228
Sundries	244	846	1,336	2,426	49
Establishment costs	1,329	4,650	7,307	13,286	13,680
Insurance	92	324	509	925	715
Depreciation of tangible and heritage assets	540	1,889	2,969	5,398	7,626
	<u>3,077</u>	<u>10,765</u>	<u>16,923</u>	<u>30,765</u>	<u>27,172</u>

Finance

				2023	2022
	Raising donations and legacies £	Daycare services £	Supported living £	Total activities £	Total activities £
Bank charges	<u>348</u>	<u>1,217</u>	<u>1,912</u>	<u>3,477</u>	<u>3,578</u>

Governance costs

				2023	2022
	Raising donations and legacies £	Daycare services £	Supported living £	Total activities £	Total activities £
Auditors' remuneration	890	3,115	4,895	8,900	11,325
Auditors' remuneration for non audit work	26	91	143	260	260
Legal and professional	1,103	3,860	6,066	11,029	5,154
Bureau charges	328	1,148	1,803	3,279	3,123
Irrecoverable VAT	556	1,950	3,064	5,570	5,172
	<u>2,903</u>	<u>10,164</u>	<u>15,971</u>	<u>29,038</u>	<u>25,034</u>

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

9. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Auditors' remuneration	8,900	11,325
Auditors' remuneration for non audit work	260	260
Depreciation - owned assets	77,694	78,120
	<u>87,854</u>	<u>89,705</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

During the year no trustees (2022: none) were reimbursed out of pocket expenses.

11. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	1,196,654	1,165,630
Social security costs	96,945	93,157
Other pension costs	22,804	23,732
	<u>1,316,403</u>	<u>1,282,519</u>

The average monthly number of employees during the year was as follows:

2023	2022
62	58
<u>62</u>	<u>58</u>

No employees received emoluments in excess of £60,000.

Key management personnel

The key management personnel of the charitable company comprise the trustees, the Chief Executive Officer, the Chief Operating Officer, the Supported Living Manager, the Finance Manager. The total employee benefits of the key management personnel of the charitable company were £164,722 (2022: £164,221). This does not include remuneration for trustees, all of which is reported as per note 8.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	99,517	100,209	199,726
Charitable activities			
Daycare services	362,575	-	362,575
Supported living	1,125,097	-	1,125,097
Costs of produce and services	114,780	-	114,780
Investment income	6,950	-	6,950
Total	<u>1,708,919</u>	<u>100,209</u>	<u>1,809,128</u>

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	5,445	-	5,445
Charitable activities			
Daycare services	479,491	134,389	613,880
Supported living	1,022,898	-	1,022,898
Costs of produce and services	64,002	-	64,002
Total	1,571,836	134,389	1,706,225
NET INCOME/(EXPENDITURE)	137,083	(34,180)	102,903
RECONCILIATION OF FUNDS			
Total funds brought forward	2,146,394	34,180	2,180,574
TOTAL FUNDS CARRIED FORWARD	2,283,477	-	2,283,477

13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 April 2022	2,422,823	106,530	23,014	20,745	2,573,112
Additions	6,509	7,172	2,631	-	16,312
Disposals	-	(2,711)	-	-	(2,711)
At 31 March 2023	2,429,332	110,991	25,645	20,745	2,586,713
DEPRECIATION					
At 1 April 2022	431,826	64,500	8,216	14,261	518,803
Charge for year	47,681	21,143	3,684	5,186	77,694
Eliminated on disposal	-	(2,711)	-	-	(2,711)
At 31 March 2023	479,507	82,932	11,900	19,447	593,786
NET BOOK VALUE					
At 31 March 2023	1,949,825	28,059	13,745	1,298	1,992,927
At 31 March 2022	1,990,997	42,030	14,798	6,484	2,054,309

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2023	2022
	£	£
Trade debtors	65,844	87,275
Other debtors	2,968	10,276
Prepayments and accrued income	46,396	49,431
	<u>115,208</u>	<u>146,982</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2023	2022
	£	£
Bank loans and overdrafts (see note 17)	8,017	8,247
Trade creditors	42,190	70,891
Social security and other taxes	38,012	22,621
Other creditors	11	4,282
Accruals and deferred income	63,437	86,044
	<u>151,667</u>	<u>192,085</u>

	2023	2022
	£	£
Brought forward	6,422	-
Amount released to incoming resources	(6,422)	-
Amount deferred in year	10,380	6,422
	<u>10,380</u>	<u>6,422</u>
Carried forward	<u>10,380</u>	<u>6,422</u>

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		
	2023	2022
	£	£
Bank loans (see note 17)	19,905	27,693
	<u>19,905</u>	<u>27,693</u>

17. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank loans	8,017	8,247
	<u>8,017</u>	<u>8,247</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	19,905	27,693
	<u>19,905</u>	<u>27,693</u>

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	5,220	5,220
Between one and five years	870	6,090
	<u>6,090</u>	<u>11,310</u>

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Fixed assets	1,992,927	-	1,992,927	2,054,309
Current assets	412,284	42,432	454,716	448,946
Current liabilities	(151,667)	-	(151,667)	(192,085)
Long term liabilities	(19,905)	-	(19,905)	(27,693)
	<u>2,233,639</u>	<u>42,432</u>	<u>2,276,071</u>	<u>2,283,477</u>

20. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	2,283,477	(49,838)	2,233,639
Restricted funds			
Awards for all (digital data)	-	4,932	4,932
Covered walkway	-	37,000	37,000
Daycare - cooking equipment	-	500	500
	<u>-</u>	<u>42,432</u>	<u>42,432</u>
TOTAL FUNDS	<u>2,283,477</u>	<u>(7,406)</u>	<u>2,276,071</u>

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

20. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,674,621	(1,724,459)	(49,838)
Restricted funds			
Shower stretcher	7,200	(7,200)	-
Awards for all (digital data)	9,920	(4,988)	4,932
Covered walkway	37,000	-	37,000
Daycare - cooking equipment	500	-	500
	<u>54,620</u>	<u>(12,188)</u>	<u>42,432</u>
TOTAL FUNDS	<u>1,729,241</u>	<u>(1,736,647)</u>	<u>(7,406)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	2,146,394	137,083	2,283,477
Restricted funds			
Decking	34,180	(34,180)	-
TOTAL FUNDS	<u>2,180,574</u>	<u>102,903</u>	<u>2,283,477</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,708,919	(1,571,836)	137,083
Restricted funds			
Decking	-	(34,180)	(34,180)
Amenity Block	90,209	(90,209)	-
Kitchen	10,000	(10,000)	-
	<u>100,209</u>	<u>(134,389)</u>	<u>(34,180)</u>
TOTAL FUNDS	<u>1,809,128</u>	<u>(1,706,225)</u>	<u>102,903</u>

Restricted Funds

Funds were raised to be specifically used on the projects as listed above. Any unspent funds as at 31st March 2023 are held with current assets to be spent in the 2023/24 financial year

THE APULDRAM CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

21. CAPITAL COMMITMENTS

As at 31 March 2023 the charitable company has contracted works for a glazed walkway with Richard Jones Building Limited amounting to £37,173. There were no capital commitments as at 31 March 2022.

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

23. ULTIMATE CONTROLLING PARTY

The charitable company is not under the control of another entity or any one individual.

THE APULDRAM CENTRE

England & Wales - Charity number 801169

Accounts

Charity Registration No. 801169

Company Registration No. 02345730 (England and Wales)

THE APULDRAM CENTRE

**ANNUAL REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 MARCH 2022**

THE APULDRAM CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

P Reed
C Buckland
O James
A Hudspth
J Bell
C McCormack
P Bradley
R Thornton

(Appointed 29 March 2022)

Charity number

801169

Company number

02345730

Registered office

Common Farm
Appledram Lane
Chichester
West Sussex
PO20 7PE

Auditor

Walling & Hirst Limited
Cawley Place
15 Cawley Road
Chichester
West Sussex
PO19 1UZ

THE APULDRAM CENTRE

CONTENTS

	Page
Trustees' report	1 - 4
Statement of trustees' responsibilities	5
Independent auditor's report	6 - 8
Statement of financial activities	9 - 10
Balance sheet	11
Statement of cash flows	12
Notes to the accounts	13 - 25
Detailed Income and Expenditure Accounts	
- Summary	26
- Daycare services	27-28
- Supported living	29-30
- Administration Allocation	31

THE APULDRAM CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their directors' report and accounts for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The objects of the charitable company are set out in its Memorandum and Articles of Association, and may be summarised as follows:

"The relief of persons affected by learning disabilities and / or complex needs by providing and assisting in the provision of accommodation, facilities and support services not normally provided by the statutory authorities".

The trustees have paid due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

They believe that the activities and benchmarks noted within the 'Achievements and performance' section below have assisted in furthering the charitable company's purposes for the public benefit.

Achievements and performance

Review of the year, April 2021 to March 2022

The Board and management team continued to grapple with the complex challenges of providing safe and effective frontline social care and continuously updated Covid-19 sector specific guidance and regulation. The Board sincerely acknowledges the personal efforts of individuals and teams who have worked tirelessly to overcome these challenges, often putting the organisation before self.

Amidst the Covid-19 backdrop, we have continued our capital redevelopment works and managed the Covid-19 impact to shop/café functions (and other income and fund-raising opportunities).

In April, our shielding trainees returned to daycare and our furloughed staff returned to work. By May 2021, over 91% of the people we support and our staff had been vaccinated against Covid-19. Our staff (and volunteers) undertook frequent testing (PCR and/or LFT). Staff tested the people we support; risk control measures remained in place and were reviewed periodically. Despite our best efforts, and as expected, we experienced outbreaks within different areas of our services, which were managed by our staff.

Our Senior Management Team completed the re-tender documentation for Supported Living Services and a new framework contract commenced from September 2021. In January 2022, the local authority informed us that the existing daycare contract was extended until 31st December 2023.

Our community hub service continued to develop and sought out opportunities to engage in community volunteering projects. Some of the people supported were invited to a local authority meeting to share their experience of volunteering at the hospice furniture recycling unit as an alternative to attending daycare.

In March, we successfully appointed a new Supported Living Manager, Mr. Martin Tull, who will take over from Mr. John Callaway from 1st April 2022.

THE APULDRAM CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Our capital works included the build of an outdoor seating area and kitchen servery and a new amenity block; both projects were able to proceed thanks to grants, donations and a legacy we received.

In addition:

We spent £21,713 on repairs and maintenance within our supported living properties, including bathroom repairs and essential electrical works.

To increase protection for our staff who lone work, we engaged with People Safe to provide staff with "SOS Alarms" which open two-way audio with an alarm receiving centre.

Our insurance costs have increased by 50% over the period January 2022 to January 2023. Going forward, this will have a greater impact on our overall financial position.

In July 2021, the local authority agreed to reinstate 100% of daycare funding (from the reduced 80% in July 2020) The organisation is concerned by the impact of rising fuel prices; the organisation's main energy source is electricity, and we remain in a fixed rate until 31/07/2024.

From April 2022, the organisation (and adult social care sector) will no longer receive Government grant funding for infection prevention and control. This funding enabled us to purchase PPE for staff, cover the costs of vaccination/ test reporting and cover staff salary costs for isolation periods.

The impact of Covid-19 continues to have both positive and detrimental outcomes for the people we support and has presented both challenges and opportunities for our staff. Coping with change is difficult and added to this a loss of routine, structure and social contact have caused some of the people we support to suffer from increased anxiety and reduced self-confidence. Some have presented with more complex, irrational and unpredictable behaviours and regressed in some areas of their independent living skills. Conversely, others have embraced the change and have gained confidence and increased independence through cooking, exercise, art, moving on from shared accommodation to single occupancy flats and enrolling as local volunteers.

Finally, yet again our staff have not just attended work, they have acted with selfless dedication and efficiency to ensure the vulnerable people we support have received continuous care, covered for their colleagues who have been impacted by the pandemic and gone above and beyond in their tenacious commitment to our charity and its cause.

Future Developments

We have applied for planning permission to build a covered walkway between the kitchen and the shop.

We have secured funding to install a changing bed at our daycare centre.

We will commence a (funded) project to move to digital record keeping, moving from paper/computer records to a cloud based system for managing health, care and support data.

THE APULDRAM CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Fundraising and Donors

The organisation has agreed to adhere to the voluntary code of fundraising practice in relation to charity fundraising, meaning that charities set and follow their own standards of fundraising practice, with the aim of enhancing the public's confidence and trust. The Apuldrum Centre has a few active fundraising schemes these include, but are not limited to:

The 100 Club, which provides a regular unrestricted income for the organisation and gives its members the opportunity to win cash prizes each month.

Various seasonal and themed fundraising events are organised throughout the year, albeit some events were impacted by Covid-19. Our Christmas Fair 2021 raised £3.5K

Donors

A variety of donors have made contributions to the organisation throughout the year, whether it be by direct donation or through a planned event. We are grateful to people in our communities who contribute in this way to support the work of the organisation.

Financial review

The surplus for the year was £102,903 (2021: £71,144) including capital donations, £2,694 after. Total reserves stood at £2,283,477 (2021: £2,180,574), with £nil (2021: £34,180) being for restricted purposes.

We continue to monitor the level of our unrestricted reserve to ensure that we are financially viable. At the Board meeting on 2nd May 2018, it was agreed to temporarily reduce our minimum reserve threshold from £250,000 to £150,000 for the period of continued building redevelopment (as an alternative to further borrowing to fund the planned redevelopment).

In this financial year, our accounts show a continued surplus of £102,903. Our free cash reserve value of £229,168 continues to be higher than our minimum reserve threshold.

Risk Management

The trustees have examined the major strategic, business and operational risks that the charitable company faces, and confirm that systems have been established to mitigate such risks.

Structure, governance and management

The board is comprised of trustee directors, all volunteers, and meets several times a year; one meeting is an AGM. Board members must demonstrate how they fulfil the 'fit and proper persons' and 'disclosure and barring' criteria for the registration with the Care Quality Commission (CQC). Board meetings are attended by employed staff in leadership and management roles. As employees these staff have no voting right but provide strategic and operational input to inform the Board in their decision-making processes.

In response to the Covid-19 pandemic national restrictions, some Board and sub-group meetings were held online. The AGM was held in person on 3rd March 2022 (having been held online using Microsoft Teams, January 2021).

THE APULDRAM CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

P Reed

C Buckland

O James

A Hudspith

J Bell

C McCormack

M Lindo

(Resigned 29 September 2021)

P Bradley

R Thornton

(Appointed 29 March 2022)

The governing body of the charitable company is the Board of Directors, who are also Trustees. The Board meet on a regular basis, and at least every quarter. The Board elects the Chair. All members give their time on a voluntary basis.

New trustees are made familiar with their legal obligations under charity and company law, the contents of the Memorandum and Articles of Association, the committee and decision-making process and the recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

The Board appoints a team of professional managers and staff to carry out the day-to-day operations of the charity, being as follows:

Chief Executive Officer, Mrs Rachel Aslet-Clark

Chief Operating Officer, Mrs Sarah Abbott

Finance Manager, Mrs Karen Reeves

Care & Support Manager, Mr John Callaway

In addition to the above, staff are employed within Day Centre and Supported Living services. The staff teams are made up of a varying number of full and part time staff. In total there are 42 (2021: 40) full time equivalent staff across the organisation.

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

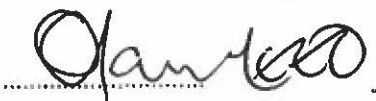
Auditor

In accordance with the company's articles, the business at an annual general meeting shall include the appointment of the auditors.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



P Reed

Trustee

Date: 18/11/22

THE APULDRAM CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors of The Apuldrum Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE APULDRAM CENTRE

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE APULDRAM CENTRE

Opinion

We have audited the financial statements of The Apuldrum Centre (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
 - have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
 - have been prepared in accordance with the requirements of the Companies Act 2006.
-

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
 - the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.
-

THE APULDRAM CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF THE APULDRAM CENTRE

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

- We obtained an understanding of the laws and regulations that are applicable to the charity and determined those which could reasonably be expected:
 - To have a direct effect on the determination of material amounts and disclosures in the financial statements. We determined that the most significant were the Charities Act 2011, Companies Act 2006 and Charities Statement of Recommended Practice (FRS102); and
 - To not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or avoid a material penalty. We determined that the most significant were health and safety and employment law.
- We enquired to management as to their own assessment of risks in relation to fraud and irregularities and the internal controls they may have in place to mitigate the risks of fraud or non-compliance with laws and regulations;
- We evaluated management's incentives and opportunity for fraudulent manipulation of the financial statements (including the risk of override of controls). We also, evaluated if there is an increased risk of fraud arising due to the potential impact of Covid-19 on the activities of the charitable company and the reporting thereon.

THE APULDRAM CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF THE APULDRAM CENTRE

Audit approach to risks identified

- We reviewed how the charity is complying with laws and regulations by making enquiries to management and senior employees. This was corroborated by review of correspondence received from regulatory bodies;
- We reviewed the financial statement disclosures and tested to supporting documentation to assess compliance with the Charities Act and accounting standards;
- We enquired to management concerning any actual or potential litigation and claims;
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud or non-compliance;
- We enquired whether management had any knowledge of any actual, suspected, or alleged fraud;
- We tested the appropriateness of journal entries and other adjustments to assess whether the judgements made in making accounting estimates are indicative of a potential bias. This included assessing the business rational of any significant transactions that are unusual or outside the normal course of business;
- We communicated the risks identified and the audit approach to be taken to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

There are inherent limitations in the audit procedures described above. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible or preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Matthew Robert James Housden FCCA (Senior Statutory Auditor)
for and on behalf of Watling & Hirst Limited

22/11/22

Chartered Certified Accountants
Statutory Auditor

Cawley Place
15 Cawley Road
Chichester
West Sussex
PO19 1UZ

THE APULDRAM CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	3	99,517	100,209	199,726	332,361
Charitable activities					
Daycare services	4	24,404	338,171	362,575	312,214
Supported living	4	95,672	1,029,425	1,125,097	1,042,886
Sale of produce and services	4	114,780	-	114,780	48,134
Investments	5	6,497	-	6,497	1,700
Total income		340,870	1,467,805	1,808,675	1,737,295
Expenditure on:					
Raising funds	6	5,521	-	5,521	7,090
Charitable activities					
Daycare services	7	-	617,297	617,297	657,120
Supported living	7	-	1,018,952	1,018,952	963,120
Costs of produce and services	7	64,002	-	64,002	38,821
Total charitable expenditure		64,002	1,636,249	1,700,251	1,659,061
Total expenditure		69,523	1,636,249	1,705,772	1,666,151
Net incoming/(outgoing) resources before transfers		271,347	(168,444)	102,903	71,144
Gross transfers between funds		(134,264)	134,264	-	-
Net income/(expenditure) for the year/ Net movement in funds		137,083	(34,180)	102,903	71,144
Fund balances at 1 April 2021		2,146,394	34,180	2,180,574	2,109,430
Fund balances at 31 March 2022		2,283,477	-	2,283,477	2,180,574

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE APULDRAM CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
Income from:				
Donations and legacies	3	239,391	92,970	332,361
Charitable activities				
Daycare services	4	16,540	295,674	312,214
Supported living	4	101,995	940,891	1,042,886
Sale of produce and services	4	48,134	-	48,134
Investments	5	1,700	-	1,700
Total income		407,760	1,329,535	1,737,295
Expenditure on:				
Raising funds	6	7,090	-	7,090
Charitable activities				
Daycare services	7	-	657,120	657,120
Supported living	7	-	963,120	963,120
Costs of produce and services	7	38,821	-	38,821
Total charitable expenditure		38,821	1,620,240	1,659,061
Total expenditure		45,911	1,620,240	1,666,151
Net incoming/(outgoing) resources before transfers		361,849	(290,705)	71,144
Gross transfers between funds		(87,515)	87,515	-
Net income/(expenditure) for the year/ Net movement in funds		274,334	(203,190)	71,144
Fund balances at 1 April 2020		1,872,060	237,370	2,109,430
Fund balances at 31 March 2021		2,146,394	34,180	2,180,574

THE APULDRAM CENTRE

BALANCE SHEET

AS AT 31 MARCH 2022

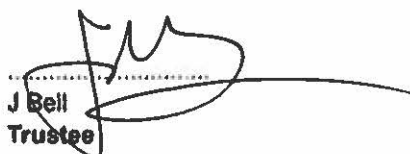
	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	11		2,054,309		1,950,880
Current assets					
Debtors	12	146,982		93,334	
Cash at bank and in hand		301,964		475,613	
		<u>448,946</u>		<u>568,947</u>	
Creditors: amounts falling due within one year	14	<u>(192,085)</u>		<u>(303,134)</u>	
Net current assets			<u>256,861</u>		<u>265,813</u>
Total assets less current liabilities			<u>2,311,170</u>		<u>2,216,693</u>
Creditors: amounts falling due after more than one year	15		<u>(27,693)</u>		<u>(36,119)</u>
Net assets			<u><u>2,283,477</u></u>		<u><u>2,180,574</u></u>
Income funds					
Restricted funds	16		-		34,180
Unrestricted funds			<u>2,283,477</u>		<u>2,146,394</u>
			<u><u>2,283,477</u></u>		<u><u>2,180,574</u></u>

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

The financial statements were approved by the Trustees on 18/11/22



P Reed
Trustee



J Bell
Trustee

Company Registration No. 02345730

THE APULDRAM CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	21		8,008		414,104
Investing activities					
Purchase of tangible fixed assets		(181,539)		(465,055)	
Proceeds on disposal of tangible fixed assets		1,708		-	
Interest received		6,497		1,700	
Net cash used in investing activities			(173,334)		(463,355)
Financing activities					
Repayment of bank loans		(8,323)		(8,196)	
Net cash used in financing activities			(8,323)		(8,196)
Net decrease in cash and cash equivalents			(173,649)		(57,447)
Cash and cash equivalents at beginning of year			475,613		533,060
Cash and cash equivalents at end of year			<u>301,964</u>		<u>475,613</u>

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

The Apuldrum Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Common Farm, Appledram Lane, Chichester, West Sussex, PO20 7PE.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Centre's work or for specific projects being undertaken by the Centre.

1.4 Income

Income is recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- Any performance conditions attached to the income have been met or are fully within the control of the charity;
- There is sufficient certainty that receipt of the income is considered probable; and
- The amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

- The date on which the charity is aware that probate has been granted;
- The estate has been finalised and notification has been made by the executor(s) to the Centre that a distribution will be made; or
- When distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of any service is deferred until the criteria for income recognition are met.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Centre's activities. The bases on which support and governance costs have been allocated are set out within note 8.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold buildings	2%
Plant and equipment	25%
Fixtures and fittings	15%
Motor vehicles	25%

Freehold land and assets in the course of construction are not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts	17,567	100,209	117,776	144,569
Donations for the redevelopment of the centre	-	-	-	58,790
Government grants	81,950	-	81,950	129,002
	<u>99,517</u>	<u>100,209</u>	<u>199,726</u>	<u>332,361</u>
For the year ended 31 March 2021	<u>239,391</u>	<u>92,970</u>		<u>332,361</u>

The restricted donations consist of £90,209 for the construction of new Amenity Block and £10,000 for the construction of the new Kitchen. (2021: The restricted donations consist of £34,180 for the construction of new decking at the Centre.)

The government grants consist of £6,590 (2021: £49,435) from the Job Retention Scheme, and £75,360 (2021: £79,567) from the Adult Social Care Infection Control Fund.

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	Daycare services	Supported living	Sale of produce and services	Total 2022	Daycare services	Supported living	Sale of produce and services	Total 2021
	2022	2022	2022		2021	2021	2021	
	£	£	£	£	£	£	£	£
Sales within charitable activities	-	-	114,780	114,780	-	-	48,134	48,134
Services provided under contract	360,867	1,125,097	-	1,485,964	312,214	1,042,886	-	1,355,100
Profit on sale of fixed assets	1,708	-	-	1,708	-	-	-	-
	<u>362,575</u>	<u>1,125,097</u>	<u>114,780</u>	<u>1,602,452</u>	<u>312,214</u>	<u>1,042,886</u>	<u>48,134</u>	<u>1,403,234</u>
Analysis by fund								
Unrestricted funds	24,404	95,672	114,780	234,856	16,540	101,995	48,134	166,669
Restricted funds	338,171	1,029,425	-	1,367,596	295,674	940,891	-	1,236,565
	<u>362,575</u>	<u>1,125,097</u>	<u>114,780</u>	<u>1,602,452</u>	<u>312,214</u>	<u>1,042,886</u>	<u>48,134</u>	<u>1,403,234</u>

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Investments

	2022 £	2021 £
Rents other	6,497	1,700

6 Raising funds

	2022 £	2021 £
<u>Fundraising and publicity</u>		
Support costs	5,521	7,090
	<u>5,521</u>	<u>7,090</u>

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

	Daycare services	Supported living	Costs of produce and services	Total 2022	Total 2021
	£	£	£	£	£
Staff costs	372,794	909,725	-	1,282,519	1,129,794
Establishment costs	212,557	66,512	64,002	343,071	364,371
Transport	12,624	1,847	-	14,471	19,095
Profit on disposal of fixed assets	-	-	-	-	60,111
Bad and doubtful debts	-	-	-	-	1,042
Irrecoverable VAT	-	10,505	-	10,505	20,842
	<u>597,975</u>	<u>988,589</u>	<u>64,002</u>	<u>1,650,566</u>	<u>1,595,255</u>
Share of support costs (see note 8)	9,587	15,064	-	24,651	32,086
Share of governance costs (see note 8)	9,735	15,299	-	25,034	31,720
	<u>617,297</u>	<u>1,018,952</u>	<u>64,002</u>	<u>1,700,251</u>	<u>1,659,061</u>
Analysis by fund					
Unrestricted funds	-	-	64,002	64,002	
Restricted funds	617,297	1,018,952	-	1,636,249	
	<u>617,297</u>	<u>1,018,952</u>	<u>64,002</u>	<u>1,700,251</u>	
For the year ended 31 March 2021					
Unrestricted funds	-	-	38,821		38,821
Restricted funds	657,120	963,120	-		1,620,240
	<u>657,120</u>	<u>963,120</u>	<u>38,821</u>		<u>1,659,061</u>

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8 Support costs

	Support costs	Governance costs	2022	2021	Basis of allocation
	£	£	£	£	
Establishment costs	30,148	-	30,148	39,158	Back office overheads
Transport	24	-	24	18	Back office travel costs
Audit fees	-	11,585	11,585	9,116	Governance
Legal and professional	-	5,154	5,154	4,974	Governance
Bureau charges	-	3,123	3,123	3,277	Governance
Irrecoverable VAT	-	5,172	5,172	12,917	Governance
Loss on disposal of fixed assets	-	-	-	1,323	Governance
Staff costs	-	-	-	113	Governance
	<u>30,172</u>	<u>25,034</u>	<u>55,206</u>	<u>70,896</u>	
Analysed between					
Fundraising	5,521	-	5,521	7,090	
Charitable activities	24,651	25,034	49,685	63,806	
	<u>30,172</u>	<u>25,034</u>	<u>55,206</u>	<u>70,896</u>	

Governance costs includes payments to the auditors of £7,130 (2021- £5,900) for audit fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	58	55
	<u>58</u>	<u>55</u>
Employment costs	2022	2021
	£	£
Wages and salaries	1,165,630	1,036,919
Social security costs	93,157	74,134
Other pension costs	23,732	18,741
	<u>1,282,519</u>	<u>1,129,794</u>

There were a total of 40 (2021: 38) full time equivalent employees in the year.

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

10 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

11 Tangible fixed assets

	Freehold buildings £	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Total £
Cost					
At 1 April 2021	2,256,203	93,839	23,014	43,869	2,416,925
Additions	166,620	14,919	-	-	181,539
Disposals	-	(2,228)	-	(23,124)	(25,352)
At 31 March 2022	2,422,823	106,530	23,014	20,745	2,573,112
Depreciation and impairment					
At 1 April 2021	382,626	46,292	4,918	32,200	466,036
Depreciation charged in the year	49,200	20,436	3,298	5,186	78,120
Eliminated in respect of disposals	-	(2,228)	-	(23,125)	(25,353)
At 31 March 2022	431,826	64,500	8,216	14,261	518,803
Carrying amount					
At 31 March 2022	1,990,997	42,030	14,798	6,484	2,054,309
At 31 March 2021	1,873,576	47,547	18,088	11,669	1,950,880

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	87,275	65,239
Other debtors	10,276	1,815
Prepayments and accrued income	49,431	26,280
	146,982	93,334

13 Loans and overdrafts

	2022 £	2021 £
Bank loans	35,940	44,263
Payable within one year	8,247	8,144
Payable after one year	27,693	36,119

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Loans and overdrafts (Continued)

Mortgage loans relate to the part financing of the purchase and development of the freehold of the land on which The Apuldrum Centre is constructed and of the properties at 18 Fardell Close and 20 Elizabeth Road. Mortgage loans are secured by standard charges over the related freeholds.

14 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Bank loans	13	8,247	8,144
Other taxation and social security		22,621	35,038
Trade creditors		70,891	95,621
Other creditors		4,282	11
Accruals and deferred income		86,044	164,320
		<u>192,085</u>	<u>303,134</u>

15 Creditors: amounts falling due after more than one year

	Notes	2022 £	2021 £
Bank loans	13	27,693	36,119

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 March 2022 £
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	
Redevelopment fund	230,020	58,790	(288,810)	-	-	-	-
Kiosk reopening	7,350	-	(7,350)	-	-	-	-
Decking	-	34,180	-	34,180	-	(34,180)	-
Amenity Block	-	-	-	-	90,209	(90,209)	-
Kitchen	-	-	-	-	10,000	(10,000)	-
	<u>237,370</u>	<u>92,970</u>	<u>(296,160)</u>	<u>34,180</u>	<u>100,209</u>	<u>(134,389)</u>	<u>-</u>

Redevelopment fund - funds received for use on a specific aspect of the redevelopment project.

Decking- funds received for use on the construction of new decking at the centre.

Kiosk reopening - funds received for use on the reopening of the Kiosk.

Amenity block - funds received for redevelopment of the facility.

Kitchen- funds received for re-equipping the kitchen facilities.

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

16 Restricted funds

(Continued)

17 Analysis of net assets between funds

	Unrestricted 2022 £	Restricted 2022 £	Total Unrestricted 2022 £	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	2,054,309	-	2,054,309	1,950,880	-	1,950,880
Current assets/(liabilities)	256,861	-	256,861	231,633	34,180	265,813
Long term liabilities	(27,693)	-	(27,693)	(36,119)	-	(36,119)
	<u>2,283,477</u>	<u>-</u>	<u>2,283,477</u>	<u>2,146,394</u>	<u>34,180</u>	<u>2,180,574</u>

18 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	2,580	-
Between two and five years	2,580	-
	<u>5,160</u>	<u>-</u>

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

19 Related party transactions

There were no disclosable related party transactions during the year. (2021 - There were no disclosable related party transactions during the year.)

Remuneration of key management personnel

The key management personnel of the charity comprise the trustees, the General Manager, the Deputy Manager, the Finance Manager and the Supported Living Manager. The total employee benefits of the key management personnel of the charity is as follows.

	2022 £	2021 £
Aggregate compensation	164,226	160,206

20 Legal status of the charity

The Apuldrum Centre is a charitable company limited by guarantee. Every member undertakes to contribute to the assets of the charitable company, in the event of the charitable company being wound up while he is a member, or within one year after if he ceases to be a member, for payment of the debts and liabilities of the charitable company contracted before he ceases to be a member, and of the costs, charges and expenses of winding up, such amount as may be required not exceeding £1.

21 Cash generated from operations

	2022 £	2021 £
Surplus for the year	102,903	71,144
Adjustments for:		
Investment income recognised in statement of financial activities	(6,497)	(1,700)
(Gain)/loss on disposal of tangible fixed assets	(1,708)	60,773
Depreciation and impairment of tangible fixed assets	78,110	66,839
Movements in working capital:		
(Increase)/decrease in debtors	(53,648)	43,389
(Decrease)/increase in creditors	(111,152)	173,659
Cash generated from operations	8,008	414,104

22 Analysis of changes in net funds

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash at bank and in hand	475,613	(173,649)	301,964
Loans falling due within one year	(8,144)	(103)	(8,247)
Loans falling due after more than one year	(36,119)	8,426	(27,693)
	<u>431,350</u>	<u>(165,326)</u>	<u>266,024</u>

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

23 Covid-19

The charity was materially affected by the Covid-19 pandemic.

Government national lockdown restrictions enforced the closure of the daycare centre, onsite shop and Hub facilities. This continued to some degree for much of the 2021 accounting period and consequently, operating results were adversely affected.

The charity applied for and received additional financial support in terms of local government grants, access to infection control grants and accessing the government Job Retention Scheme.

With the lifting of lockdown restrictions commencing in April 2021, there has been a progressive improvement from that date.

THE APULDRAM CENTRE
DETAILED INCOME AND EXPENDITURE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

SUMMARY

	2022		2021	
	£	£	£	£
Day care surplus/(deficit) of income over expenditure	(72,121)		(230,289)	
Independent Living surplus of income over expenditure	149,070		146,239	
Cost of Generating Funds	<u>(5,521)</u>		<u>(7,090)</u>	
		71,428		(91,140)
Other income				
Rent received	6,497		1,700	
Donations received	16,896		158,859	
Fundraising (net of costs)	<u>8,082</u>		<u>1,725</u>	
		31,474		162,284
		<hr/>		<hr/>
Surplus to Accumulated Fund	<u>102,903</u>		<u>71,144</u>	

THE APULDRAM CENTRE
DETAILED INCOME AND EXPENDITURE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

DAYCARE

	2022		2021	
	£	£	£	£
Income				
Trainees' sponsorship fees		338,171		295,674
Sale of produce	114,779		48,134	
Direct costs of production	<u>(64,002)</u>		<u>(38,821)</u>	
Produce gross margin		50,777		9,313
Fund raising and other income		9		6,760
HUB Club income		3,412		5,304
Donations		89,905		107,030
Legacies received		50,000		-
Transport income		<u>11,193</u>		<u>2,750</u>
TOTAL INCOME		543,467		426,831
Deduct Expenditure:				
Wages and salaries				
Staff salaries, NIC & Pension Allowance	367,912		320,250	
Staff training & recruitment	<u>4,881</u>		<u>465</u>	
		(372,793)		(320,715)
Establishment expenses				
Electricity	17,339		6,803	
Water rates	202		1,405	
Stationery and postage	1,582		4,441	
Repairs, consumables and cleaning	104,852		153,074	
Insurance	14,837		8,778	
Telephone	1,280		784	
General sundries	6,618		12,000	
Rent	11,822		924	
Legal	(2,250)		4,554	
Depreciation	<u>56,275</u>		<u>43,605</u>	
		(212,557)		(236,368)
Motor expenses				
Petrol, repairs, mileage allowance & taxi	9,603		13,340	
Insurance	<u>3,021</u>		<u>3,889</u>	
		(12,624)		(17,229)

THE APULDRAM CENTRE
DETAILED INCOME AND EXPENDITURE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

Bad debt provision	-	(1,021)
Administration expenses (allocation)	<u>(19,322)</u>	<u>(24,814)</u>
TOTAL EXPENDITURE	(617,296)	(600,147)
Gains and losses on sale of assets	1,708	(56,973)
	<hr/>	<hr/>
Surplus/(deficit) of income over expenditure for the year	<u>(72,121)</u>	<u>(230,289)</u>

THE APULDRAM CENTRE
DETAILED INCOME AND EXPENDITURE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

SUPPORTED LIVING

	2022		2021	
	£	£	£	£
Income				
Rent		95,649		94,036
Support payments received		1,029,425		940,891
Transport income		23		525
Donations		42,924		66,472
Miscellaneous income		-		7,434
TOTAL INCOME		1,168,021		1,109,358
Deduct Expenditure:				
Wages and salaries				
Staff salaries, NIC & Pension Allowance	902,105		808,112	
Staff training & recruitment	7,619		967	
		(909,724)		(809,079)
Establishment expenses				
Rates	2,710		2,578	
Mortgage interest	979		1,147	
Repairs, consumables and cleaning	25,571		53,542	
Electricity	-		67	
Insurance	13,265		7,974	
Telephone	1,310		1,809	
Stationery and postage	105		475	
Legal	867		733	
General sundries	7,495		5,217	
Depreciation	14,210		15,641	
		(66,512)		(89,183)
Transport expenses				
Petrol, repairs, mileage allowance & taxi	480		253	
Insurance	-		238	
Mileage allowances	1,367		1,375	
		(1,847)		(1,866)
Bad debt provision				
		-		(21)

THE APULDRAM CENTRE
DETAILED INCOME AND EXPENDITURE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

Irrecoverable VAT	(10,505)	(20,841)
Administration expenses (allocation)	<u>(30,363)</u>	<u>(38,992)</u>
TOTAL EXPENDITURE	(1,018,951)	(959,982)
Gains and losses on sale of assets	-	(3,137)
	<hr/>	<hr/>
Surplus/(deficit) of income over expenditure for the year	<u>149,070</u>	<u>146,239</u>

THE APULDRAM CENTRE
DETAILED INCOME AND EXPENDITURE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

ADMINISTRATION

	2022		2021	
	£	£	£	£
Establishment expenses				
Repairs, consumables and cleaning	13,615		22,888	
Insurance	715		622	
Telephone	2,874		2,671	
Printing, postage and stationery	2,228		4,306	
Advertising	3,000		1,000	
General sundries	90		738	
Depreciation	<u>7,626</u>		<u>6,933</u>	
		(30,148)		(39,158)
Transport expenses				
Petrol, repairs, mileage allowance & taxi	<u>24</u>		<u>18</u>	
		(24)		(18)
Other expenses				
Bureau charges	3,123		3,277	
Staff salaries, NIC & Pension Allowance	-		73	
Staff training & recruitment	-		40	
Accountancy, audit and bank charges	11,585		9,116	
Legal	5,154		4,974	
Irrecoverable VAT	5,172		12,917	
Gains and losses on sale of assets	<u>-</u>		<u>1,323</u>	
		(25,034)		(31,720)
		<u> </u>		<u> </u>
TOTAL EXPENDITURE		(55,206)		(70,896)
		<u> </u>		<u> </u>
ALLOCATION				
Daycare		(19,322)		(24,814)
Independent Living		(30,363)		(38,992)
Cost of Generating Funds		<u>(5,521)</u>		<u>(7,090)</u>
		<u> </u>		<u> </u>
		(55,206)		(70,896)

THE APULDRAM CENTRE

England & Wales - Charity number 801169

Accounts

Charity Registration No. 801169

Company Registration No. 02345730 (England and Wales)

THE APULDRAM CENTRE
ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2021

THE APULDRAM CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

P Reed
C Buckland
O James
A Hudspith
J Bell
C McCormack
P Bradley

(Appointed 6 August 2020)
(Appointed 22 October
2020)

Charity number

801169

Company number

02345730

Registered office

Common Farm
Appledram Lane
Chichester
West Sussex
PO20 7PE

Auditor

Walling & Hirst Limited
Cawley Place
15 Cawley Road
Chichester
West Sussex
PO19 1UZ

THE APULDRAM CENTRE

CONTENTS

	Page
Trustees' report	1 - 5
Statement of trustees' responsibilities	6
Independent auditor's report	7 - 9
Statement of financial activities	10
Balance sheet	11
Statement of cash flows	12
Notes to the accounts	13 - 26
Detailed Income and Expenditure Accounts	
- Summary	27
- Daycare services	28-29
- Supported living	30-31
- Administration Allocation	32

THE APULDRAM CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their directors' report and accounts for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The objects of the charitable company are set out in its Memorandum and Articles of Association, and may be summarised as follows:

"The relief of persons affected by learning disabilities and / or complex needs by providing and assisting in the provision of accommodation, facilities and support services not normally provided by the statutory authorities".

The trustees have paid due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

They believe that the activities and benchmarks noted within the 'Achievements and performance' section below have assisted in furthering the charitable company's purposes for the public benefit.

Achievements and performance

Review of the year, April to March

The Board and management team have grappled with the complex challenges of providing safe and effective frontline social care services and major capital redevelopment works amidst the backdrop of a global Covid-19 pandemic.

The daycare centre, including our onsite shop and café and Hub Club services, closed as part of the first national lockdown commencing March 2020. Our frontline social care services continued, and we responded to delivering an alternative and safe daycare provision to reduce social isolation and other well-being or welfare concerns, as the people we support, their families and our staff reacted to the national lockdown measures.

We also had to establish new methods of working to enable critical business functions to continue remotely and we ensured that our employer and contract service delivery obligations were met for staff who were required to shield. We safely closed our key building assets, including the postponement of major building works for the new hall and shop that had commenced in December 2019. We grappled with understanding and disseminating the continuous updated guidance regarding infection, prevention and control and other risk management requirements.

Local and national grant awarding bodies, local authorities and the Government responded to the pandemic by making funding available (by application, and subject to criteria) to organisations like ours to provide financial support. We received £83,556 which enabled us to adapt services, purchase additional IT equipment and cover shortfalls in income from lost fundraising and primary purpose activities.

Across the year, we received £79,567 Government grants for adult social care infection, prevention and control. The purpose of this fund was to support us to reduce the rate of Covid-19 transmission within and between care settings.

THE APULDRAM CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

National procurement advice changed from Q2 (1st July), giving local authorities powers to make variations to contracted services. The income for day services was reduced to 80% of its contract value and continued at this value throughout the remaining financial year. In consultation with the local authority, we reopened the daycare centre to a much-reduced cohort of trainees in August 2020. The reduction in attendance was to ensure that services were delivered safely, socially distanced and in bubbles and met the requirements of the local authority to prioritise returning trainees who permanently lived with parents so enabling essential Carer respite and other factors.

In lieu of attending daycare, we established daytime activity for tenants in our 24/7 properties by redeploying daycare staff into our supported living service and provided open-access outdoor community-based services. From July, we opened the Florence Park kiosk 7 days per week to provide a continuous staff link with our Chichester supported living tenants and to serve the wider community. We worked in partnership with the WEA and others to provide links to online activities and we supported tenants to engage in video calling and messaging between peers and relatives.

We jointly contributed to the dossier "COVID & beyond – Locking out learning disabilities, locking in inequality families & carers on why day support matters for people with learning disabilities and the people who care about them." This dossier provided evidence of the difference day services make to those who attend, and more so a record of feedback from families. The document was a joint collaboration and publication by the Aldingbourne Trust, Ferring Country Centre and the Apuldrum Centre on behalf of relatives and trainees.

Towards the end of this financial year, we have seen the return of a few volunteers to the daycare centre, we recognise the impact to our volunteers of not being able to return to the daycare centre as quickly as they might wish because of on-going Covid-19 restrictions.

At the end of April 20, there was an electrical fire at the daycare centre; no personnel were harmed, and the total loss claim was £33,904. We used the lockdown period to make £78,985 of repairs and maintenance improvements across our daycare and supported living sites.

The major capital redevelopment works were completed in October 2020, however, due to further Covid-19 restrictions the shop and café were only able to operate for 2 weeks before being closed as part of the second national lockdown which extended beyond the end of this financial year. The new development has transformed the daycare centre's facilities for trainees and includes a dedicated sports hall, male and female locker rooms/toilets and a dedicated disabled wet room linked to the recently refurbished Common Room.

The impact of Covid-19 has had both positive and detrimental outcomes for the people we support and has presented both challenges and opportunities for our staff. Coping with change is difficult, added to this a loss of routine, structure and social contact are the primary reasons why some of the people we support have suffered from increased anxiety, reduced self-confidence, presented with more complex, irrational and unpredictable behaviours and regressed in some areas of their independent living skills. Others have embraced the change, gaining confidence, and increasing independence through cooking, exercise, art, moving on from shared accommodation to single occupancy flats and enrolling as local volunteers.

Our staff have not just attended work, they have acted with selfless dedication and efficiency to ensure the vulnerable people we support have received continuous care, covered for their colleagues who have been impacted by the pandemic and gone above and beyond in their tenacious commitment to our charity and its cause.

THE APULDRAM CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Future Developments

In November, the Board and Management team met for an initial SWOTR workshop; thereafter, we agreed priority outputs that form updated strategic statements for the next fiscal year. Earlier in the year, the Board agreed to secure a licence to occupy a small unit in central Chichester to establish a permanent base for community Hub activities.

In the later part of the financial year, the SMT completed the retender for Supported Living Services, with a new contract commencing from September 2021 and the daycare service contract retender expected summer 2021 in readiness for end of contract period 31st March 2022.

A Board decision was made following a concern to remove the large glasshouse; works are scheduled for May 21.

We have applied for planning permission to build a small toilet and outdoor hand-washing amenity block near the horticulture works area.

We have established relationships with other charities and groups who can make use of our building assets outside of our core hours.

We are evaluating outsourcing opportunities for site and facilities management to redirect staff resource to frontline care and support.

The organisation has agreed to adhere to the voluntary code of fundraising practice in relation to charity fundraising, meaning that charities set and follow their own standards of fundraising practice, with the aim of enhancing the public's confidence and trust. The Apuldram Centre has a few active fundraising schemes these include, but are not limited to:

The 100 Club, which provides a regular unrestricted income for Apuldram and gives its members the opportunity of winning cash prizes each month.

Various seasonal and themed fundraising events are organised throughout the year, albeit during this financial year no events were arranged due to Covid-19.

Donors

A variety of donors have made contributions to the organisation throughout the year, whether it be by direct donation or through a planned event. We are grateful to people in our communities who contribute in this way and we have developed a wish list.

The purpose of the wish list is to inform the Board, Leadership Team and Fundraisers of items that have been suggested by users, staff and volunteers. Items included on the list are deemed to enhance the experience of beneficiaries of The Apuldram Centre and enable the charity to replace or purchase specific items.

Financial review

The surplus for the year was £71,144 (2020: £502,582). Total reserves stood at £2,180,574 (2020: £2,109,430), with £34,180 (2020: £237,370) being for restricted purposes.

We continue to monitor the level of our unrestricted reserve to ensure that we are financially viable. At the Board meeting on 2 May 2018, it was agreed to temporarily reduce our minimum reserve threshold from £250,000 to £150,000 for the period of continued building redevelopment (as an alternative to further borrowing to fund the planned redevelopment). In this financial year, our accounts show a continued surplus of £71,144. Our free cash reserve value of £195,514 continues to be higher than our minimum reserve threshold.

THE APULDRAM CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Risk Management

The trustees have examined the major strategic, business and operational risks that the charitable company faces, and confirm that systems have been established to mitigate such risks.

Structure, governance and management

The board is comprised of trustee directors, all volunteers, and meets several times a year; one meeting is an AGM. Board members must demonstrate how they fulfil the 'fit and proper persons' and 'disclosure and barring' criteria for the registration with the Care Quality Commission (CQC). Board meetings are attended by employed staff in leadership and management roles. As employees these staff have no voting right but provide strategic and operational input to inform the Board in their decision-making processes.

In response to the Covid-19 pandemic national restrictions, some Board and sub-group meetings, and the AGM, have been held online using Microsoft Teams.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

P Reed	
C Buckland	
G Seth	(Resigned 27 April 2020)
O James	
L Burford	(Resigned 11 September 2020)
P Holroyd	(Resigned 12 September 2020)
A Hudspith	
L Verduyn	(Resigned 18 December 2020)
J Bell	
C McCormack	(Appointed 6 August 2020)
M Lindo	(Appointed 9 September 2020 and resigned 29 September 2021)
P Bradley	(Appointed 22 October 2020)

The governing body of the charitable company is the Board of Directors, who are also Trustees. The Board meet on a regular basis, and at least every quarter. The Board elects the Chair. All members give their time on a voluntary basis.

New trustees are made familiar with their legal obligations under charity and company law, the contents of the Memorandum and Articles of Association, the committee and decision-making process and the recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

The Board appoints a team of professional managers and staff to carry out the day-to-day operations of the charity, being as follows:

General Manager, Mrs Rachel Aslet-Clark
Deputy Manager, Mrs Sarah Abbott
Finance Manager, Mrs Karen Reeves
Care & Support Manager, Mr John Callaway

In addition to the above, staff are employed within Day Centre and Supported Living services. The staff teams are made up of a varying number of full and part time staff. In total there are 38 (2020: 38) full time equivalent staff across the organisation.

THE APULDRAM CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

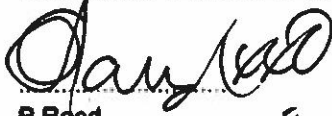
Auditor

In accordance with the company's articles, a resolution proposing that Watling & Hirst Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



P Reed
Trustee

Date: 16/12/21

THE APULDRAM CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors of The Apuldrum Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE APULDRAM CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE APULDRAM CENTRE

Opinion

We have audited the financial statements of The Apuldrum Centre (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
 - the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.
-

THE APULDRAM CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF THE APULDRAM CENTRE

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Identifying potential risks related to irregularities

- We obtained an understanding of the laws and regulations that are applicable to the charity and determined those which could reasonably be expected:
 - To have a direct effect on the determination of material amounts and disclosures in the financial statements. We determined that the most significant were the Charities Statement of Recommended Practice (FRS102); and
 - To not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or avoid a material penalty. We determined that the most significant were health and safety, and employment law.
- We enquired to management as to their own assessment of risks in relation to fraud and irregularities and the internal controls they may have in place to mitigate the risks of fraud or non-compliance with laws and regulations;
- We evaluated management's incentives and opportunity for fraudulent manipulation of the financial statements (including the risk of override of controls). Also, evaluated if there is an increased risk of fraud arising due to the potential impact of Covid-19 on the activities of the charitable company and the reporting thereon.

THE APULDRAM CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE APULDRAM CENTRE

Audit approach to risks identified

- We reviewed how the charity is complying with laws and regulations by making enquiries to management and senior employees. This was corroborated by review of correspondence received from regulatory bodies;
- We reviewed the financial statement disclosures and tested to supporting documentation to assess compliance with the Charities Act and accounting standards;
- We enquired to management concerning any actual or potential litigation and claims;
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud or non-compliance;
- We enquired whether management had any knowledge of any actual, suspected, or alleged fraud;
- We tested the appropriateness of journal entries and other adjustments to assess whether the judgements made in making accounting estimates are indicative of a potential bias. This included assessing the business rationale of any significant transactions that are unusual or outside the normal course of business;
- We communicated the risks identified and the audit approach to be taken to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above.

The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible or preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Matthew Robert James Housden FCCA (Senior Statutory Auditor)
for and on behalf of Watling & Hirst Limited

17/12/21
.....

Chartered Certified Accountants
Statutory Auditor

Cawley Place
15 Cawley Road
Chichester
West Sussex
PO19 1UZ

THE APULDRAM CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Income from:					
Donations and legacies	3	239,391	92,970	332,361	461,611
Charitable activities					
Daycare services	4	16,540	295,674	312,214	431,157
Supported living	4	101,995	940,891	1,042,886	902,513
Sale of produce and services	4	48,134	-	48,134	85,829
Investments	5	1,700	-	1,700	2,869
Total income		407,760	1,329,535	1,737,295	1,883,979
Expenditure on:					
Raising funds	6	7,090	-	7,090	4,626
Charitable activities					
Daycare services	7	-	657,120	657,120	516,837
Supported living	7	-	963,120	963,120	819,828
Costs of produce and services	7	38,821	-	38,821	40,106
Total charitable expenditure		38,821	1,620,240	1,659,061	1,376,771
Total resources expended		45,911	1,620,240	1,666,151	1,381,397
Net Incoming/(outgoing) resources before transfers		361,849	(290,705)	71,144	502,582
Gross transfers between funds		(87,515)	87,515	-	-
Net income/(expenditure) for the year/ Net movement in funds		274,334	(203,190)	71,144	502,582
Fund balances at 1 April 2020		1,872,060	237,370	2,109,430	1,606,848
Fund balances at 31 March 2021		2,146,394	34,180	2,180,574	2,109,430

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE APULDRAM CENTRE

BALANCE SHEET

AS AT 31 MARCH 2021

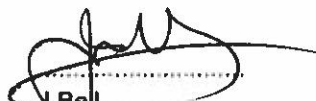
	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	11		1,950,880		1,613,437
Current assets					
Debtors	12	93,334		136,723	
Cash at bank and in hand		475,613		533,060	
		<u>568,947</u>		<u>669,783</u>	
Creditors: amounts falling due within one year	14	<u>(303,134)</u>		<u>(129,027)</u>	
Net current assets			<u>265,813</u>		<u>540,756</u>
Total assets less current liabilities			<u>2,216,693</u>		<u>2,154,193</u>
Creditors: amounts falling due after more than one year	15		<u>(36,119)</u>		<u>(44,763)</u>
Net assets			<u><u>2,180,574</u></u>		<u><u>2,109,430</u></u>
Income funds					
Restricted funds	16		34,180		237,370
Unrestricted funds			2,146,394		1,872,060
			<u>2,180,574</u>		<u>2,109,430</u>

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

The financial statements were approved by the Trustees on 16/12/21



P Reed
Trustee



J Bell
Trustee

Company Registration No. 02345730

THE APULDRAM CENTRE

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	20		414,104		540,344
Investing activities					
Purchase of tangible fixed assets		(465,055)		(222,036)	
Proceeds on disposal of tangible fixed assets		-		3,800	
Interest received		1,700		2,869	
Net cash used in investing activities			(463,355)		(215,367)
Financing activities					
Repayment of bank loans		(8,196)		(7,193)	
Net cash used in financing activities			(8,196)		(7,193)
Net (decrease)/increase in cash and cash equivalents			(57,447)		317,784
Cash and cash equivalents at beginning of year			533,060		215,276
Cash and cash equivalents at end of year			<u>475,613</u>		<u>533,060</u>

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

The Apuldram Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Common Farm, Appledram Lane, Chichester, West Sussex, PO20 7PE.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Centre's work or for specific projects being undertaken by the Centre.

1.4 Income

Income is recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- Any performance conditions attached to the income have been met or are fully within the control of the charity;
- There is sufficient certainty that receipt of the income is considered probable; and
- The amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

- The date on which the charity is aware that probate has been granted;
- The estate has been finalised and notification has been made by the executor(s) to the Centre that a distribution will be made; or
- When distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of any service is deferred until the criteria for income recognition are met.

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Centre's activities. The bases on which support and governance costs have been allocated are set out within note 8.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold buildings	2%
Plant and equipment	15%
Fixtures and fittings	15%
Greenhouse	4%
Motor vehicles	25%

Freehold land and assets in the course of construction are not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2021	2021	2021	2020
	£	£	£	£
Donations and gifts	110,389	34,180	144,569	54,533
Donations for the redevelopment of the centre	-	58,790	58,790	407,078
Government grants	129,002	-	129,002	-
	<u>239,391</u>	<u>92,970</u>	<u>332,361</u>	<u>461,611</u>
For the year ended 31 March 2020	<u>22,183</u>	<u>439,428</u>		<u>461,611</u>

The restricted donations consist of £34,180 for the construction of new decking at the Centre. (2020: The restricted donations of £32,350 consists of £25,000 received for the purpose of expanding the contract gardening project, including the purchase of a new vehicle and £7,350 for the purpose of reopening the Kiosk.)

The government grants consist of £49,435 from the Job Retention Scheme, and £79,567 from the Adult Social Care Infection Control Fund.

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

	Daycare services	Supported living	Sale of produce and services	Total 2021	Daycare services	Supported living	Sale of produce and services	Total 2020
	2021	2021	2021	£	2020	2020	2020	£
Sales within charitable activities	-	-	48,134	48,134	-	-	85,829	85,829
Services provided under contract	312,214	1,042,886	-	1,355,100	427,357	902,513	-	1,329,870
Profit on sale of fixed assets	-	-	-	-	3,800	-	-	3,800
	<u>312,214</u>	<u>1,042,886</u>	<u>48,134</u>	<u>1,403,234</u>	<u>431,157</u>	<u>902,513</u>	<u>85,829</u>	<u>1,419,499</u>
Analysis by fund								
Unrestricted funds	16,540	101,995	48,134	166,669	74,335	98,916	85,829	259,080
Restricted funds	295,674	940,891	-	1,236,565	356,822	803,597	-	1,160,419
	<u>312,214</u>	<u>1,042,886</u>	<u>48,134</u>	<u>1,403,234</u>	<u>431,157</u>	<u>902,513</u>	<u>85,829</u>	<u>1,419,499</u>

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

5 Investments

	2021 £	2020 £
Rents other	1,700	2,280
Interest receivable	-	589
	<u>1,700</u>	<u>2,869</u>

6 Raising funds

	2021 £	2020 £
<u>Fundraising and publicity</u>		
Support costs	7,090	4,626
	<u>7,090</u>	<u>4,626</u>

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

7 Charitable activities

	Daycare services	Supported living	Costs of produce and services	Total 2021	Total 2020
	£	£	£	£	£
Staff costs	320,715	809,079	-	1,129,794	1,098,100
Establishment costs	236,367	89,183	38,821	364,371	205,975
Transport	17,229	1,866	-	19,095	31,066
Profit on disposal of fixed assets	56,974	3,137	-	60,111	-
Bad and doubtful debts	1,021	21	-	1,042	-
Irrecoverable VAT	-	20,842	-	20,842	-
	<u>632,306</u>	<u>924,128</u>	<u>38,821</u>	<u>1,595,255</u>	<u>1,335,141</u>
Share of support costs (see note 8)	24,531	7,555	-	32,086	24,117
Share of governance costs (see note 8)	283	31,437	-	31,720	17,513
	<u>657,120</u>	<u>963,120</u>	<u>38,821</u>	<u>1,659,061</u>	<u>1,376,771</u>
Analysis by fund					
Unrestricted funds	-	-	38,821	38,821	
Restricted funds	657,120	963,120	-	1,620,240	
	<u>657,120</u>	<u>963,120</u>	<u>38,821</u>	<u>1,659,061</u>	
For the year ended 31 March 2020					
Unrestricted funds	-	-	40,106		40,106
Restricted funds	516,837	819,828	-		1,336,665
	<u>516,837</u>	<u>819,828</u>	<u>40,106</u>		<u>1,376,771</u>

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

8 Support costs	Support costs	Governance costs	2021	2020	Basis of allocation
	£	£	£	£	
Establishment costs	39,158	-	39,158	28,699	Back office overheads
Transport	18	-	18	44	Back office travel costs
Audit fees	-	9,116	9,116	9,318	Governance
Legal and professional	-	4,974	4,974	5,145	Governance
Bureau charges	-	3,277	3,277	3,050	Governance
Irrecoverable VAT	-	12,917	12,917	-	Governance
Loss on disposal of fixed assets	-	1,323	1,323	-	Governance
Staff costs	-	113	113	-	Governance
	<u>39,176</u>	<u>31,720</u>	<u>70,896</u>	<u>46,256</u>	
Analysed between					
Fundraising	7,090	-	7,090	4,626	
Charitable activities	32,086	31,720	63,806	41,630	
	<u>39,176</u>	<u>31,720</u>	<u>70,896</u>	<u>46,256</u>	

Governance costs includes payments to the auditors of £5,900 (2020- £5,700) for audit fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	55	56
	<u>55</u>	<u>56</u>
Employment costs	2021	2020
	£	£
Wages and salaries	1,036,919	1,004,346
Social security costs	74,134	74,911
Other pension costs	18,741	18,843
	<u>1,129,794</u>	<u>1,098,100</u>

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

10 Employees

(Continued)

There were a total of 38 (2020: 38) full time equivalent employees in the year.

There were no employees whose annual remuneration was more than £60,000.

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

11 Tangible fixed assets	Cost	Freehold buildings		Plant and equipment		Fixtures and fittings		Greenhouse Motor vehicles		Total	
		£	£	£	£	£	£	£	£	£	£
At 1 April 2020	2,010,824	137,366	38,848	35,747	67,674	2,290,459					
Additions	416,012	32,327	16,716	-	-	465,055					
Disposals	(170,633)	(75,854)	(32,549)	(35,747)	(23,805)	(338,588)					
At 31 March 2021	2,256,203	93,839	23,015	-	43,869	2,416,926					
Depreciation and impairment											
At 1 April 2020	457,344	107,377	33,745	27,737	50,819	677,022					
Depreciation charged in the year	47,389	10,315	3,289	660	5,186	66,839					
Eliminated in respect of disposals	(122,106)	(71,400)	(32,107)	(28,397)	(23,805)	(277,815)					
At 31 March 2021	382,627	46,292	4,927	-	32,200	466,046					
Carrying amount											
At 31 March 2021	1,873,576	47,547	18,088	-	11,669	1,950,880					
At 31 March 2020	1,553,480	29,989	5,103	8,010	16,855	1,613,437					

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Debtors	2021	2020
Amounts falling due within one year:	£	£
Trade debtors	65,239	90,912
Other debtors	1,815	24,375
Prepayments and accrued income	26,280	21,436
	<u>93,334</u>	<u>136,723</u>

13 Loans and overdrafts	2021	2020
	£	£
Bank loans	44,263	52,459
	<u>44,263</u>	<u>52,459</u>
Payable within one year	8,144	7,696
Payable after one year	36,119	44,763
	<u>44,263</u>	<u>52,459</u>

Mortgage loans relate to the part financing of the purchase and development of the freehold of the land on which The Apuldram Centre is constructed and of the properties at 18 Farndell Close and 20 Elizabeth Road. Mortgage loans are secured by standard charges over the related freeholds.

14 Creditors: amounts falling due within one year		2021	2020
	Notes	£	£
Bank loans	13	8,144	7,696
Other taxation and social security		35,038	18,377
Trade creditors		95,621	28,949
Other creditors		11	11
Accruals and deferred income		164,320	73,994
		<u>303,134</u>	<u>129,027</u>

15 Creditors: amounts falling due after more than one year		2021	2020
	Notes	£	£
Bank loans	13	36,119	44,763
		<u>36,119</u>	<u>44,763</u>

Included within bank loans due after one year is an amount totaling £nil (2020: £6,971), which is repayable by instalments, payable after five years.

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 March 2021
	Balance at 1 April 2019	Incoming resources	Resources expended	Balance at 1 April 2020	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
Redevelopment fund	14,696	407,078	(191,754)	230,020	58,790	(288,810)	-
Spacehive Crowdfunding	7,500	-	(7,500)	-	-	-	-
Kiosk reopening	-	7,350	-	7,350	-	(7,350)	-
Gardening project	-	25,000	(25,000)	-	-	-	-
Decking	-	-	-	-	34,180	-	34,180
	<u>22,196</u>	<u>439,428</u>	<u>(224,254)</u>	<u>237,370</u>	<u>92,970</u>	<u>(296,160)</u>	<u>34,180</u>

Redevelopment fund - funds received for use on a specific aspect of the redevelopment project.

Decking- funds received for use on the construction of new decking at the centre.

Kiosk reopening - funds received for use on the reopening of the Kiosk.

Gardening project - funds received for expanding the gardening project, including the purchase of a new vehicle.

17 Analysis of net assets between funds

	Unrestricted	Restricted	Total Unrestricted		Restricted	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 31 March 2021 are represented by:						
Tangible assets	1,950,880	-	1,950,880	1,613,437	-	1,613,437
Current assets/ (liabilities)	231,633	34,180	265,813	303,386	237,370	540,756
Long term liabilities	(36,119)	-	(36,119)	(44,763)	-	(44,763)
	<u>2,146,394</u>	<u>34,180</u>	<u>2,180,574</u>	<u>1,872,060</u>	<u>237,370</u>	<u>2,109,430</u>

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

18 Related party transactions

There were no disclosable related party transactions during the year. (2020 - There were no disclosable related party transactions during the year.)

Remuneration of key management personnel

The key management personnel of the charity comprise the trustees, the General Manager, the Deputy Manager, the Finance Manager and the Supported Living Manager. The total employee benefits of the key management personnel of the charity is as follows.

	2021 £	2020 £
Aggregate compensation	160,206	149,531

19 Legal status of the charity

The Apuldram Centre is a charitable company limited by guarantee. Every member undertakes to contribute to the assets of the charitable company, in the event of the charitable company being wound up while he is a member, or within one year after if he ceases to be a member, for payment of the debts and liabilities of the charitable company contracted before he ceases to be a member, and of the costs, charges and expenses of winding up, such amount as may be required not exceeding £1.

20	Cash generated from operations	2021 £	2020 £
	Surplus for the year	71,144	502,582
	Adjustments for:		
	Investment income recognised in statement of financial activities	(1,700)	(2,869)
	Loss/(gain) on disposal of tangible fixed assets	60,773	(3,800)
	Depreciation and impairment of tangible fixed assets	66,839	51,095
	Movements in working capital:		
	Decrease/(increase) in debtors	43,389	(19,797)
	Increase in creditors	173,659	13,133
	Cash generated from operations	414,104	540,344

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

21 Analysis of changes in net funds

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash at bank and in hand	533,060	(57,447)	475,613
Loans falling due within one year	(7,696)	(448)	(8,144)
Loans falling due after more than one year	(44,763)	8,644	(36,119)
	<u>480,601</u>	<u>(49,251)</u>	<u>431,350</u>

22 Covid-19

The charity has been materially and adversely affected by the Covid-19 pandemic.

Government first national lockdown restrictions enforced the closure of the daycare centre, onsite shop and Hub facilities. This continued to some degree for the majority of 2020 and has continued throughout the post year end period. Daycare as an essential service has remained open.

Consequently, operating results have been adversely affected, and this has continued post year end.

The charity has applied for and received additional financial support in terms of local government grants as well as accessing the government Job Retention Scheme.

Due to the rapid and ongoing nature of Covid-19, the trustees are uncertain when the charity will return to sustainable positive cashflows from operations. However, with the easing of lockdown allowing the phased reopening of services from April 2021, the trustees foresee a significant, albeit progressive, improvement from that date.

The ability of the charity to continue finance it's charitable objectives in the future may, in the meantime, need to be financed by utilising retained reserves.

THE APULDRAM CENTRE
DETAILED INCOME AND EXPENDITURE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

SUMMARY

	2021		2020	
	£	£	£	£
Day care surplus/(deficit) of income over expenditure	(230,289)		(7,378)	
Independent Living surplus of income over expenditure	146,239		82,685	
Cost of Generating Funds	<u>(7,090)</u>		<u>(4,626)</u>	
		(91,140)		70,681
Other income				
Rent received	1,700		2,280	
Donations received	158,859		422,615	
Fundraising (net of costs)	1,725		6,417	
Interest received	<u>-</u>		<u>589</u>	
		162,284		431,901
		<u> </u>		<u> </u>
Surplus to Accumulated Fund		<u>71,144</u>		<u>502,582</u>

THE APULDRAM CENTRE
DETAILED INCOME AND EXPENDITURE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

DAYCARE

	2021		2020	
	£	£	£	£
Income				
Trainees' sponsorship fees		295,674		356,822
Sale of produce	48,134		85,829	
Direct costs of production	<u>(38,821)</u>		<u>(40,106)</u>	
Produce gross margin		9,313		45,723
Fund raising and other income		6,760		442
Rent		-		2,070
HUB Club income		5,304		49,800
Donations and grants		107,030		38,996
Transport income		<u>2,750</u>		<u>11,806</u>
TOTAL INCOME		426,831		505,659
Deduct Expenditure:				
Wages and salaries				
Staff salaries, NIC & Pension Allowance		320,250		363,930
Staff training & recruitment		<u>465</u>		<u>2,120</u>
		(320,715)		(366,050)
Establishment expenses				
Electricity		6,803		11,698
Water rates		1,405		1,260
Stationery and postage		4,441		1,944
Repairs, consumables and cleaning		153,074		41,363
Insurance		8,778		8,254
Telephone		784		581
General sundries		12,000		8,909
Rent		924		11,543
Legal		4,554		-
Depreciation		<u>43,605</u>		<u>28,309</u>
		(236,368)		(113,861)
Motor expenses				
Petrol, repairs, mileage allowance & taxi		13,340		16,559
Insurance		<u>3,889</u>		<u>4,177</u>
		(17,229)		(20,736)

THE APULDRAM CENTRE
DETAILED INCOME AND EXPENDITURE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

Bad debt provision	(1,021)	-
Administration expenses (allocation)	<u>(24,814)</u>	<u>(16,190)</u>
TOTAL EXPENDITURE	(600,147)	(516,837)
Gains and losses on sale of assets	(56,973)	3,800
	<hr/>	<hr/>
Surplus/(deficit) of income over expenditure for the year	<u>(230,289)</u>	<u>(7,378)</u>

THE APULDRAM CENTRE
DETAILED INCOME AND EXPENDITURE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

SUPPORTED LIVING

	2021		2020	
	£	£	£	£
Income				
Rent		94,036		88,892
Support payments received		940,891		803,597
Transport income		525		10,024
Donations and grants		66,472		-
Miscellaneous income		7,434		-
		<u>1,109,358</u>		<u>902,513</u>
TOTAL INCOME		1,109,358		902,513
		<u>1,109,358</u>		<u>902,513</u>
Deduct Expenditure:				
Wages and salaries				
Staff salaries, NIC & Pension Allowance	808,112		728,771	
Staff training & recruitment	967		3,279	
		<u>(809,079)</u>		<u>(732,050)</u>
Establishment expenses				
Rates	2,578		2,475	
Mortgage interest	1,147		1,685	
Repairs, consumables and cleaning	53,542		15,646	
Electricity	67		-	
Insurance	7,974		8,065	
Telephone	1,809		3,250	
Stationery and postage	475		305	
Legal	733		984	
General sundries	5,217		4,249	
Depreciation	15,641		15,349	
		<u>(89,183)</u>		<u>(52,008)</u>
Transport expenses				
Petrol, repairs, mileage allowance & taxi	253		1,594	
Insurance	238		259	
Mileage allowances	1,375		8,477	
		<u>(1,866)</u>		<u>(10,330)</u>
Bad debt provision		(21)		-

THE APULDRAM CENTRE
DETAILED INCOME AND EXPENDITURE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

Irrecoverable VAT	(20,841)	-
Administration expenses (allocation)	<u>(38,992)</u>	<u>(25,440)</u>
TOTAL EXPENDITURE	(959,982)	(819,828)
Gains and losses on sale of assets	(3,137)	-
	<u> </u>	<u> </u>
Surplus/(deficit) of income over expenditure for the year	<u>146,239</u>	<u>82,685</u>

THE APULDRAM CENTRE
DETAILED INCOME AND EXPENDITURE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

ADMINISTRATION

	2021		2020	
	£	£	£	£
Establishment expenses				
Repairs, consumables and cleaning	22,888		11,539	
Insurance	622		622	
Telephone	2,671		2,979	
Printing, postage and stationery	4,306		5,902	
Advertising	1,000		200	
General sundries	738		21	
Depreciation	<u>6,933</u>		<u>7,436</u>	
		(39,158)		(28,699)
Transport expenses				
Petrol, repairs, mileage allowance & taxi	<u>18</u>		<u>44</u>	
		(18)		(44)
Other expenses				
Bureau charges	3,277		3,050	
Staff salaries, NIC & Pension Allowance	73		-	
Staff training & recruitment	40		-	
Accountancy, audit and bank charges	9,116		9,318	
Legal	4,974		5,145	
Irrecoverable VAT	12,917		-	
Gains and losses on sale of assets	<u>1,323</u>		<u>-</u>	
		(31,720)		(17,513)
		<u>(70,896)</u>		<u>(46,256)</u>
TOTAL EXPENDITURE		(70,896)		(46,256)
		<u>(70,896)</u>		<u>(46,256)</u>
ALLOCATION				
Daycare		(24,814)		(16,190)
Independent Living		(38,992)		(25,440)
Cost of Generating Funds		<u>(7,090)</u>		<u>(4,626)</u>
		<u>(70,896)</u>		<u>(46,256)</u>