

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

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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 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 Apuldrum 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 Apuldrum 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

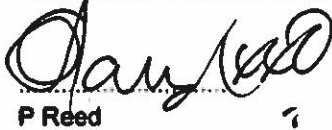
Auditor

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 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 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

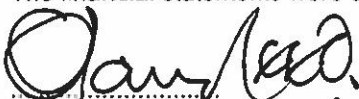
BALANCE SHEET

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	
		568,947		669,783	
Creditors: amounts falling due within one year	14	(303,134)		(129,027)	
Net current assets			265,813		540,756
Total assets less current liabilities			2,216,693		2,154,193
Creditors: amounts falling due after more than one year	15		(36,119)		(44,763)
Net assets			2,180,574		2,109,430
Income funds					
Restricted funds	16		34,180		237,370
Unrestricted funds			2,146,394		1,872,060
			2,180,574		2,109,430

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			475,613		533,060

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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.

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	Sale of produce and services	Total 2020
	2021	2021	2021	£	2020	2020	2020	£	2020	£
Sales within charitable activities	-	-	48,134	48,134	-	-	85,829	85,829	-	85,829
Services provided under contract	312,214	1,042,886	-	1,355,100	427,357	902,513	-	1,329,870	-	1,329,870
Profit on sale of fixed assets	-	-	-	-	3,800	-	-	3,800	-	3,800
	312,214	1,042,886	48,134	1,403,234	431,157	902,513	85,829	1,419,499		
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		
	312,214	1,042,886	48,134	1,403,234	431,157	902,513	85,829	1,419,499		

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		Freehold buildings £	Plant and equipment £	Fixtures and fittings £	Greenhouse £	Motor vehicles £	Total £
Cost							
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	<u>44,263</u>	<u>52,459</u>
Payable within one year	8,144	7,696
Payable after one year	<u>36,119</u>	<u>44,763</u>

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 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

	Notes	2021 £	2020 £
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

	Notes	2021 £	2020 £
Bank loans	13	<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 1 April 2019	Incoming resources	Resources expended	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£	£	£	£
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 2021 £	Restricted 2021 £	Total 2021 £	Unrestricted 2020 £	Restricted 2020 £	Total 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	
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		-	
TOTAL INCOME	1,109,358		902,513	
Deduct Expenditure:				
Wages and salaries				
Staff salaries, NIC & Pension Allowance	808,112		728,771	
Staff training & recruitment	967		3,279	
		(809,079)		(732,050)
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	
		(89,183)		(52,008)
Transport expenses				
Petrol, repairs, mileage allowance & taxi	253		1,594	
Insurance	238		259	
Mileage allowances	1,375		8,477	
		(1,866)		(10,330)
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	<u>(3,137)</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	6,933		7,436	
		(39,158)		(28,699)
Transport expenses				
Petrol, repairs, mileage allowance & taxi	18		44	
		(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	1,323		-	
		(31,720)		(17,513)
TOTAL EXPENDITURE		(70,896)		(46,256)
ALLOCATION				
Daycare		(24,814)		(16,190)
Independent Living		(38,992)		(25,440)
Cost of Generating Funds		(7,090)		(4,626)
		(70,896)		(46,256)