

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

Watling & 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 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).

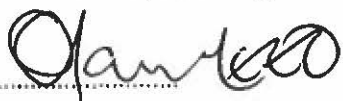
Auditor

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

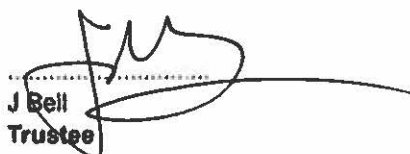
	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		2,054,309		1,950,880
Current assets					
Debtors	12	146,982		93,334	
Cash at bank and in hand		301,964		475,613	
		<u>448,946</u>		<u>568,947</u>	
Creditors: amounts falling due within one year	14	<u>(192,085)</u>		<u>(303,134)</u>	
Net current 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			301,964		475,613

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><u>239,391</u></u>	<u><u>92,970</u></u>		<u><u>332,361</u></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 Number	2021 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 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	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	<u>27,693</u>	<u>36,119</u>

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:

	Balance at 1 April 2020	Movement in funds		Balance at 1 April 2021	Movement in funds		Balance at 31 March 2022
	£	Incoming resources £	Resources expended £	£	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 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>2,148,394</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
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	<u>(2,250)</u>		<u>4,554</u>	
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	7,626		6,933	
		(30,148)		(39,158)
Transport expenses				
Petrol, repairs, mileage allowance & taxi	24		18	
		(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	-		1,323	
		(25,034)		(31,720)
TOTAL EXPENDITURE		(55,206)		(70,896)
ALLOCATION				
Daycare		(19,322)		(24,814)
Independent Living		(30,363)		(38,992)
Cost of Generating Funds		(5,521)		(7,090)
		(55,206)		(70,896)