

THE APULDRAM CENTRE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2017

COMPANY NUMBER 02345730

CHARITY NUMBER 801169

INDEX

	<u>Page</u>
Trustees' Report	1 - 6
Auditors' Report	7
Statement of Financial Activities (Including Income and Expenditure Account)	8
Balance Sheet	9
Statement of Cash Flows	10
Notes to the Financial Statements	11 - 18
Detailed Income and Expenditure Accounts	
- Summary	19
- Daycare	20
- Independent Living & Common Lodge	21
- Administration Allocation	22
- The Hub Club	23

THE APULDRAM CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2017

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31st March 2017 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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) (effective 1 January 2015).

Legal and Administrative Information

The Apuldrum Centre is a company limited by guarantee. The Centre's governing document is the Memorandum and Articles of Association. Registered address of the charity is: Common Farm, Appledram Lane, Chichester, West Sussex, PO20 7PE. The registered charity number is 801169.

Principal Activity

The Centre is principally engaged in the support and training of adults with learning difficulties.

Aims and Organisation

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

To provide support, by way of accommodation and occupational activities and facilities, to adults with learning disabilities in order to maximise their independence, dignity, choice and achievement, leading towards an independent lifestyle.

The trustees confirm that they have paid due regard to the guidance given by the Charity Commission on public benefit.

Achievements and Performance Review of 16/17 priority goals

Sustainability

- We have created three designated funds; renewal of vehicles, landlord responsibilities and care fund.
- We have launched a dedicated appeal for the redevelopment works and have received generous donations from wide ranging donors including individual local groups and societies.
- We have reviewed our governing documentation and adopted revised articles of association and revised Trustee application process.
- We have offered our first series of Saturday Kitchen workshops to the public.
- Our financial performance is operating within budget and unaudited results indicate a predicted end of year surplus.

THE APULDRAM CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2017

Achievements and Performance (continued)

Visibility and Influence

- We reach over 100 adults and their families, 65 adults attend our day service each week and many more enjoy our outreach facility four days a week at Hub Club.
- We launched our new logo to incorporate the three elements of our service, Day Centre, Hub Club and Supported Living.
- We have launched branded workwear which is optional for staff and volunteers at the day centre, hub club.
- We have increased our visibility and influence locally; partnering with Tesco Food Share and Tesco in store collections and have run several successful fundraising events.
- We have attended local events to promote the work of the charity
- We aired on local radio Spirit FM as part of their weekly lunch time quiz and were crowned the weekly winner.
- We supported customers to participate in community sports tournaments and were the 2016 winners of "It's a knock out" competition.
- We have over 55 local volunteers who promote the work we do in their communities and support us to deliver services and run events.

Service Effectiveness

- We deliver over 650 hours of support each week to enable 27 tenants to live independently in their own homes.
- We have issued an Employee Handbook which sets of the rules and policies between employee and employer and a new health & safety manual.
- CQC inspected our service in Oct 16 and noted significant improvements, rating us good in 3 of 5 areas.
- We have celebrated with our dedicated volunteers the contribution that they bring to our organisation and the people that we support.
- We have installed IT solutions at our sleep in locations to enable field workers to have increased connectivity to our digital systems.
- We continue to review our departmental structures and have aligned these to meet business needs; the day service now has a Horticulture Team Leader and senior support workers are now known as Team Leaders, offering first line management solutions to designated staff.
- We have launched a feedback forum, meeting four times a year with customers in receipt of our services.

THE APULDRAM CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2017

Achievements and Performance (continued)

Fit for Future

- We invested £153,026 and built a new art and craft facility (and wet room) at the day centre that enables us to offer a more diverse range of art and craft activities.
- We have undertaken essential preventative and remedial works at our supported living landlord properties and day centre to the value of £29,376.
- We have continued to demonstrate our commitment to health and safety and have created safe walk routes across the day centre site and initiated specialist contractors to undertake routine risk assessments and monitoring for legionella, fire and asbestos.
- We have obtained full planning consent from Chichester District Council for our large redevelopment project and must commence works by Sept 19.
- We have employed our first apprentice within the horticulture team.

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 number of active fundraising schemes these include, but are not limited to:

The 100 Club

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

In addition, various seasonal and themed fundraising events are organized throughout the year.

Donors

A variety of donors have made contribution 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 that contribute in this way and 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.

Future Plans

Our Day Centre comprises a series of buildings including rural utility farm buildings. We are committed to continuously improving our training and education services but with an aging building infrastructure we have concluded that the structures and buildings we operate from are reaching end of life and require significant redevelopment.

In September 16, the charity was awarded full planning consent from Chichester District Council, for the next phase of redevelopment which includes the demolition of the existing asbestos barn and its rebuild and conversion into dedicated workshops and learning spaces. To date we have incurred costs of £63,528 funded from our reserves to reach tender readiness. We are currently seeking grant contributions towards this project along with other funding opportunities to enable us to undertake the first phase; £750,000 of this ambitious plan.

THE APULDRAM CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2017

Future Plans (continued)

The transformation of the barn will create a thriving environment that will enable the people that we support and our community volunteers to design, create and produce a varying range of handmade rustic craft products that will contribute to the overall sustainability of the Centre.

Results

The surplus for the year was £3,439 (2016: £64,311). The financial condition of the Centre as at 31st March 2017 and currently is satisfactory and the Trustee's consider that the Centre's financial resources are adequate to enable it to continue its activities at planned levels.

Organisational Structure

Members of the Board

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. 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 trustees serving during the year and since the year end were as follows:

Mr (Andrew) Christopher Buckland-Chair
Mr George Seth
Mr Martin Clack
Mr Oliver James
Mr Alan Nicholl
Mrs Sue Saunders
Mr Paul Reed
Mrs Geinor Valerio (resigned 31 December 2016)
Mr David Barty

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
Financial Manager – Miss. Karen Over
Supported Living Manager – Mr. Alex Fryer (resigned 31 August 2016)
Mr. John Callaway (appointed 5 January 2017)

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 31 FTE across the organisation.

THE APULDRAM CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2017

Structure, Governance and Management

The board comprises of trustee directors, all are 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.

During the year Trustee, Mrs Geinor Valerio, stepped down after many years of service as a board member and Mr Alex Fryer, Supported Living Manager, left to pursue alternative career opportunities. We very much appreciated the contributions that each of these individuals made to the organisation over the years. We welcomed a new Supported Living Manager, Mr John Callaway. John was appointed CQC Registered Manager on 6th March 2017.

The board and management team agreed a short-term action plan for the organisation which outlined the Organisation's priorities for year 16/17 and the initiatives that we will take forward during this financial year. The plan also identifies a longer term, £1.5 million, and 7-year redevelopment plan for the Day Centre site.

Trustees' Responsibilities

Company law requires the trustees to prepare financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the Centre and of the surplus or deficit of the charity for that period. In preparing those accounts, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the Accounts on the going concern basis unless it is inappropriate to presume that the Centre will continue in business.

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

Reserves Policy

The trustees continue to monitor the level of our unrestricted reserve to ensure that are financially viable. They have set a minimum reserve of £250,000. In this financial year our accounts show an overall positive movement in funds and continued surplus. The impact of this positive change will create a free cash reserve value of £238,287.

THE APULDRAM CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2017

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.

Statement of disclosure to auditor

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant audit information, being information needed by the auditor in connection with preparing their report, of which the company's auditor is unaware; and
- the trustees, having made enquiries of fellow directors and the company's auditor that they ought to have individually taken, have each taken all steps that they are obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small Companies Exemption

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2016 relating to small companies.

Professional Advisers

Bankers: Barclays Bank PLC, East Street, Chichester

Solicitors: Verisona, North Harbour, Portsmouth

Auditors: Watling & Hirst Ltd, Cawley Place, 15 Cawley Road, Chichester

By order of the board of trustees

.....

Mr Andrew Buckland (Chair)

Date :

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF THE APULDRAM CENTRE

We have audited the financial statements of The Apuldrum Centre for the year ended 31 March 2017 set out on pages 8 to 18. 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) and the Charities SORP (FRS 102) *Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland* (FRS 102) (effective 1 January 2015).

This report is made solely to the 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 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Trustees' Responsibilities Statement set out in the Trustees' Report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standard for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2017 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been properly prepared in accordance with the Companies Act 2006.

Opinion on matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken during the course of our audit, the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements, and the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

Mr Matthew Robert James Housden FCCA (Senior Statutory Auditor)
For and on behalf of Watling & Hirst Ltd

Date

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 31ST MARCH 2017**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Income:					
Donations and legacies	3	28,851	136	28,987	25,894
<i>Income from charitable activities:</i>					
Funding for training services	4	11,887	314,573	326,460	314,926
Funding and rents for provision of independent accommodation	4	94,566	616,060	710,626	705,399
Sale of produce and services	4	81,739	-	81,739	76,366
<i>Investment income</i>					
Interest received		1,319	-	1,319	1,293
Rents – Cottage & barn		12,529	-	12,529	13,252
Total		230,891	930,769	1,161,660	1,137,130
Expenditure on:					
<i>Raising funds</i>					
Fundraising costs	5	8,015	8,947	16,962	19,387
<i>Charitable activities</i>					
Training services	7	-	406,547	406,547	404,190
Provision of accommodation	7	-	657,621	657,621	593,111
Costs of produce and services	7	33,769	-	33,769	27,529
<i>Other</i>					
Management and administration	6	8,611	34,711	43,322	28,602
Total		50,395	1,107,826	1,158,221	1,072,819
Net income/(expenditure)	14	180,496	(177,057)	3,439	64,311
Transfers between funds		(177,057)	177,057	-	-
Net movement in funds		3,439	-	3,439	64,311
Reconciliation of Funds					
Total funds brought forward		1,554,247	-	1,554,247	1,489,936
Total funds carried forward	14	1,557,686	-	1,557,686	1,554,247

THE APULDRAM CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31ST MARCH 2017

	Notes	2017 £	2016 £
Cash used in operating activities	16	48,430	90,504
Cash flows from investing activities			
Interest income		1,319	1,293
Rents received – Cottage & Barn		12,529	13,252
Purchase of tangible fixed assets		(219,787)	(28,190)
Cash provided by (used in) investing activities		(205,939)	(13,645)
Cash flows from financial activities			
Repayment of borrowing		(6,313)	(5,934)
Cash used in financing activities		(6,313)	(5,934)
Increase (decrease) in cash and cash equivalents in the year		(163,822)	70,925
Cash and cash equivalents at the beginning of the year		465,156	394,231
Cash and cash equivalents at the end of the year		301,334	465,156

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2017

Note

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2015) – Charities SORP (FRS 102)), the Financial Reporting Standard applicable in UK and the Republic of Ireland (FRS 102) as applicable to companies subject to the small companies regime and the Companies Act 2006.

These financial statements for the year ended 31 March 2017 are the first financial statements prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 April 2015. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Income recognition policies

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.

c) Interest receivable

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 31ST MARCH 2017

d) Fund accounting

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.

e) Expenditure and irrecoverable VAT

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.

f) Allocation of support costs

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 Centres activities. The bases on which support costs have been allocated are set out in note 7.

g) Pensions

A workplace pension scheme was started on 1st October 2015 and all staff who earn over the threshold are auto enrolled. Current employee and charity contributions are 0.8% and 1% respectively.

h) Stock

Stock is valued at the lower of cost and net realisable value. No value has been placed on growing crops and stocks of resale items since, in the opinion of the trustees, they are not considered material in the context of the financial statements.

i) Tangible fixed assets

Provision is made for depreciation on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful economic lives on a straight line basis as follows:

Asset Category	Annual rate
Land	Not depreciated
Freehold buildings	2%
Glasshouse	4%
Plant and equipment	15%
Computer equipment	25%
Motor vehicles	25%
Furniture and fittings	15%

j) Leased assets

Assets held under finance leases and hire purchase contracts are included in fixed assets at fair value. The obligations relating to these, net of finance charges, are included under creditors. The interest element of the rental obligation is allocated to accounting periods during the lease term.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2017

I) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Legal status of the Charity

The Apuldrum Centre is a company limited by guarantee. Every member undertakes to contribute to the assets of the company, in the event of the company being wound up while he is a member, or within one year after he ceases to be a member, for payment of the debts and liabilities of the 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.

3. Income from donations and legacies

The donations received during the year were as follows:

	2017	2016
	£	£
Lions	500	1,000
100 Club	3,790	3,470
Chichester golf	-	2,516
Mencap	3,753	2,683
A Kirby	-	1,250
Rotary	700	-
Other	<u>20,244</u>	<u>14,975</u>
	<u>28,987</u>	<u>25,894</u>
Split between funds:		
Restricted	136	-
Unrestricted	<u>28,851</u>	<u>25,894</u>
	<u>28,987</u>	<u>25,894</u>

There was no legacy income during this or the previous year.

4. Income from charitable activities

	2017	2016
	£	£
Training services	314,573	314,926
Rent and support payments received	85,613	85,276
Support funding received	574,482	565,156
Sale of produce and services	81,739	76,366
Miscellaneous income	62,418	54,967
	<u>1,118,825</u>	<u>1,096,691</u>
Split between funds:		
Restricted	930,633	931,783
Unrestricted	<u>188,192</u>	<u>164,908</u>
	<u>1,118,825</u>	<u>1,096,691</u>

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2017

5. Costs of generating funds

The negotiation of government and other funding is an important aspect of the work of the General Manager, and accordingly a proportion of their total salary and related costs has been allocated to Costs of generating funds. This proportion has been allocated between Unrestricted and Restricted fund activities in the same proportion as the related split of Incoming resources, as this is considered to reasonably reflect the actual proportion in which these costs are incurred. It also includes the cost of produce and services for income generation.

6. Management and administration

	2017	2016
	£	£
Staff costs	6,700	5,900
Establishment costs	28,910	22,299
Produce & services	7,712	6,904
Transport recharged	-	(6,501)
	<u>43,322</u>	<u>28,602</u>
Split between funds:		
Restricted	34,711	23,454
Unrestricted	<u>8,611</u>	<u>5,148</u>
	<u>43,322</u>	<u>28,602</u>

Costs have been split between Restricted and Unrestricted expenditure in the same proportion as the related split of Incoming Resources, as this is considered to reasonably reflect the actual proportion of resources expended.

7. Analysis of expenditure on charitable activities

	Training services £	Cost of produce and services	Common Lodge and Independent Living £	Total £
Staff costs	295,530	-	575,547	871,077
Establishment costs	90,135	-	59,869	150,004
Produce & services	7,713	33,769	-	41,482
Transport	13,169	-	22,205	35,374
	<u>406,547</u>	<u>33,769</u>	<u>657,621</u>	<u>1,097,937</u>

Establishment costs: Comprises rates, insurance, telephone, heating and lighting, repairs and renewals, mortgage interest, depreciation and sundry property-related costs.

Products & services: Comprises the cost of inputs relating to horticultural and other products produced for sale, and the cost of accountancy and audit services and related costs. Accountancy and audit costs for the year ended 31st March 2017 are allocated 50% to Independent Living (Produce & Services) and 50% to Management and Administration, again based upon the estimated proportion relating to these activities.

Transport: Comprises motor vehicle running costs, mileage allowances and depreciation of vehicles.

THE APULDRAM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2017

7. Analysis of expenditure on charitable activities (continued)

Net income for the year is stated after charging:

	2017	2016
	£	£
Depreciation	43,760	51,636
Loss on disposal of assets	-	721
Auditors remuneration	5,400	5,500
	<hr/> <hr/>	<hr/> <hr/>

8. Analysis of staff costs and trustee remuneration and expenses

	2017	2016
	£	£
Salaries, Pensions & Allowances	826,179	779,660
Employer's NICs	55,444	53,716
Training costs	7,321	20,130
	<hr/> <hr/>	<hr/> <hr/>
	888,944	853,506

The average number of persons employed by the charity during the year was 52 (2016: 47).

No employee had emoluments in excess of £60,000 (2016: nil).

Employment costs relating to the General Manager, Deputy General Manager and Finance Manager are allocated between Staff costs for Daycare, Independent Living, Management and administration and Costs of generating funds, based upon the estimated time spent on these activities.

No trustee or person connected to them received any remuneration from the charity during the current or preceding year.

The key management personnel of the charity comprise the trustees, the General Manager, the Deputy General Manager, the Finance Manager and the Supported Living Manager. The total employee benefits of the key management personnel of the charity were £127,808 (2016: £128,397).

There were no trustees' expenses paid for the year ended 31 March 2017 nor for the year ended 31 March 2016.

9. Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

THE APULDRAM CENTRE**NOTES TO THE FINANCIAL STATEMENTS (continued)****FOR THE YEAR ENDED 31ST MARCH 2017****10. Tangible fixed assets**

	Freehold land and buildings £	Furniture and fittings £	Glass- House £	Plant and Equipment £	Motor Vehicles £	Total £
Cost:						
At 1 April 2016	1,419,995	32,549	35,747	101,301	118,036	1,707,628
Additions in year	216,554	1,092	-	2,141	-	219,787
At 31 March 2017	<u>1,636,549</u>	<u>33,641</u>	<u>35,747</u>	<u>103,442</u>	<u>118,036</u>	<u>1,927,415</u>
Depreciation:						
At 1 April 2016	323,079	26,236	24,217	86,127	104,597	564,256
Charge for the year	29,343	2,240	880	3,810	7,487	43,760
At 31 March 2017	<u>352,422</u>	<u>28,476</u>	<u>25,097</u>	<u>89,937</u>	<u>112,084</u>	<u>608,016</u>
Net Book Value:						
At 31 March 2017	<u>1,284,127</u>	<u>5,165</u>	<u>10,650</u>	<u>13,505</u>	<u>5,952</u>	<u>1,319,399</u>
At 31 March 2016	<u>1,096,916</u>	<u>6,313</u>	<u>11,530</u>	<u>15,174</u>	<u>13,439</u>	<u>1,143,372</u>

11. Debtors and prepayments

	2017 £	2016 £
Other debtors	63,640	70,923
Prepayments	<u>15,860</u>	<u>7,422</u>
	<u>79,500</u>	<u>78,345</u>

12. Creditors – Amounts falling due within one year

	2017 £	2016 £
Trade creditors	31,277	26,004
Accruals and deferred income	17,788	12,248
Other taxation and social security	21,550	16,129
Current portion of mortgage loans	<u>6,323</u>	<u>5,792</u>
	<u>76,938</u>	<u>60,173</u>

For details of security over creditors, see note 13.

THE APULDRAM CENTRE

DETAILED INCOME AND EXPENDITURE ACCOUNT - SUMMARY

FOR THE YEAR ENDED 31ST MARCH 2017

13. Creditors - Amounts falling due after more than one year

	2017	2016
	£	£
Mortgage loans	66,109	72,953
	<u>66,109</u>	<u>72,953</u>
Analysis of loans		
Not wholly repayable within five years by instalments	72,432	78,745
Included in current liabilities	<u>(6,323)</u>	<u>(5,792)</u>
	<u>66,109</u>	<u>72,953</u>
Instalments not due within 5yrs	<u>66,109</u>	<u>49,785</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. Analysis of Net Assets Between Funds

The Accumulated Fund at 31st March 2017 is a general unrestricted fund and is accordingly available to the trustees to apply for the general purposes of the charitable company as set out in the Memorandum and Articles of Association. However, a sum of £5,000 is set aside for future repairs and maintenance in respect of landlord responsibilities, £4,000 Care Fund (to support beneficiaries who do not have dependents during hospital admittance) and £20,000 vehicle fund (to accumulate towards future vehicle replacements)

A reconciliation of the movements on the fund is as follows:

	2017	2016
	£	£
Net incoming resources	3,439	64,311
Opening capital and reserves	<u>1,554,247</u>	<u>1,489,936</u>
Closing capital and reserves	<u>1,557,686</u>	<u>1,554,247</u>

15. Capital commitments

At 31 March 2017 the company had capital commitments as follows:

	2017	2016
	£	£
Contracted for but not provided in the financial statements	<u>-</u>	<u>140,000</u>

The capital commitment in the prior year related to work to construct the Arts & Crafts Centre.

THE APULDRAM CENTRE

DETAILED INCOME AND EXPENDITURE ACCOUNT - SUMMARY

FOR THE YEAR ENDED 31ST MARCH 2017

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2017	2016
	£	£
Net movement in funds	3,439	64,311
Add back depreciation charge	43,760	51,636
Add back loss of scrappage of equipment	-	721
Deduct interest and rental income shown in investing activities	(13,848)	(14,545)
Decrease (increase) in debtors	(1,155)	(22,208)
Increase (decrease) in creditors	16,234	10,589
	<hr/>	<hr/>
	48,430	90,504
	<hr/> <hr/>	<hr/> <hr/>

THE APULDRAM CENTRE
DETAILED INCOME AND EXPENDITURE ACCOUNT - SUMMARY
FOR THE YEAR ENDED 31ST MARCH 2017

		2017	2016
		£	£
Day care surplus/(deficit) of income over expenditure	(55,325)	(3,000)	
Independent Living surplus of income over expenditure	43,320	61,819	
Management and Administration	(13,954)	(27,406)	
Cost of Generating Funds	<u>(5,041)</u>	<u>(9,900)</u>	
		(31,000)	21,513
Other income			
Rent received	12,529	13,252	
Other sales & training income	-	4,669	
Donations received	18,507	25,553	
Fundraising (net of costs)	2,084	(1,969)	
Interest received	<u>1,319</u>	<u>1,293</u>	
		34,439	42,798
		<u>3,439</u>	<u>64,311</u>
		<u><u>3,439</u></u>	<u><u>64,311</u></u>

THE APULDRAM CENTRE
DETAILED INCOME AND EXPENDITURE ACCOUNT - DAYCARE
FOR THE YEAR ENDED 31ST MARCH 2017

	2017 £	2016 £
Income		
Trainees' sponsorship fees	314,573	301,927
Sale of produce	81,739	72,610
Direct costs of production	<u>(33,768)</u>	<u>(27,529)</u>
Produce gross margin	47,971	45,081
Fund raising and other income (net)	600	1,705
Training income	1,500	1,170
HUB Club income (page 23)	41,578	33,944
Donations	500	341
Transport income	<u>11,886</u>	<u>11,804</u>
TOTAL INCOME	<u>418,608</u>	<u>395,972</u>
Deduct Expenditure:		
Wages and salaries		
Staff salaries, NIC & Pension Allowance	353,754	271,459
Staff training	<u>1,184</u>	<u>2,671</u>
	(354,938)	(274,130)
Establishment expenses		
Electricity	10,703	3,512
Water rates	1,032	870
Stationery and postage	1,924	
Repairs, consumables and cleaning	37,398	35,121
Insurance	5,473	11,270
Telephone	825	-
General sundries	8,557	9,081
Rent	12,690	-
Legal fees	-	3,995
Depreciation	<u>12,855</u>	<u>14,125</u>
	(91,457)	(77,974)
Motor expenses		
Petrol, repairs, mileage allowance & taxi	8,811	8,060
Insurance	2,907	3,599
Licences	168	623
Depreciation	<u>1,536</u>	<u>6,141</u>
	(13,422)	(18,423)
Administration expenses (allocation)	<u>(14,116)</u>	<u>(27,724)</u>
TOTAL EXPENDITURE	<u>(473,933)</u>	<u>(398,251)</u>
Gains and losses on sale of assets	-	(721)
Surplus/(deficit) of income over expenditure for the year	<u>(55,325)</u>	<u>(3,000)</u>

THE APULDRAM CENTRE
DETAILED INCOME AND EXPENDITURE ACCOUNT - INDEPENDENT LIVING & COMMON LODGE
FOR THE YEAR ENDED 31ST MARCH 2017

	2017 £	2016 £
Income		
Rent	85,613	85,956
Support payments received	574,482	567,080
Transport income	8,954	9,995
	<hr/>	<hr/>
TOTAL INCOME	669,049	663,031
	<hr/>	<hr/>
Deduct Expenditure:		
Wages and salaries		
Staff salaries, NIC & Pension Allowance	527,870	513,791
Staff training	6,137	4,996
	<hr/>	<hr/>
	(534,007)	(518,787)
Establishment expenses		
Rent	7,500	7,500
Rates	2,140	-
Mortgage interest	1,814	2,264
Repairs, consumables and cleaning	15,940	3,469
Light and heat	-	89
Insurance	6,498	3,540
Telephone	2,536	1,630
Stationary and postage	577	156
Legal	1,603	
General sundries	4,744	5,225
Depreciation	15,194	15,220
	<hr/>	<hr/>
	(58,546)	(39,093)
Transport expenses		
Petrol, repairs, mileage allowance & taxi	12,074	10,085
Insurance	3,928	3,767
Mileage allowances	-	270
Depreciation	5,951	7,168
	<hr/>	<hr/>
	(21,953)	(21,290)
Administration expenses (allocation)	<hr/>	<hr/>
	(11,223)	(22,042)
TOTAL EXPENDITURE	<hr/>	<hr/>
	(625,729)	(601,212)
	<hr/>	<hr/>
Surplus/(deficit) of income over expenditure for the year	43,320	61,819
	<hr/> <hr/>	<hr/> <hr/>

THE APULDRAM CENTRE
DETAILED INCOME AND EXPENDITURE ACCOUNT - ADMINISTRATION ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2017

		2017	2016
		£	£
Wages and salaries			
Staff salaries, NIC & Pension Allowance	-	48,967	
Staff training	-	2,134	
		-	(51,101)
Establishment expenses			
Repairs, consumables and cleaning	9,424	3,432	
Light and heat	1,124	3,946	
Insurance	532	-	
Telephone	3,261	1,894	
Stationary and postage	1,971	1,290	
Printing / photocopying	3,207	2,460	
Advertising	505	-	
General sundries	308	6	
Depreciation	8,224	8,982	
		(28,556)	(22,010)
Transport expenses			
Petrol, repairs, mileage allowance & taxi	95	34	
Mileage allowances	259	119	
		(354)	(153)
Other expenses			
Bureau charges	2,432	3,396	
Accountancy, audit and bank charges	8,275	6,877	
Legal	4,717	3,535	
		(15,424)	(13,808)
TOTAL EXPENDITURE		(44,334)	(87,072)
ALLOCATION			
Daycare		(14,116)	(27,724)
Independent Living		(11,223)	(22,042)
Common Lodge		-	-
Management and Administration		(13,954)	(27,406)
Cost of Generating Funds		(5,041)	(9,900)
		(44,334)	(87,072)

THE APULDRAM CENTRE
DETAILED INCOME AND EXPENDITURE ACCOUNT – HUB CLUB
FOR THE YEAR ENDED 31ST MARCH 2017

Income and expenditure in respect of the Hub Club are included within the detailed profit and loss account for Daycare on page 20.

This standalone note to the accounts shows the profit / (loss) made by the Hub Club as an individual activity.

		2017
		£
Income		
Hub Club Income		41,578
Expenditure		
Wages and salaries	50,326	
Rent	12,690	
Other expenditure	<u>1,623</u>	
		(64,639)
Profit / (Loss) for Hub Club		<u>(23,061)</u>