

# BLUE PITS HOUSING ACTION

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2018

Registered Charity No. 1154280  
Company Registration No. 07825886

TUESDAY



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COMPANIES HOUSE

# BLUE PITS HOUSING ACTION

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## BLUE PITS HOUSING ACTION

### Report of the trustees for the year ended 31<sup>st</sup> October 2018

The trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> October 2018 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 the 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).

### Objectives and activities

The purposes of the charity are to provide an inclusive, tenant needs-led, high quality accommodation and support service to vulnerable adults that enable them to achieve their full potential and promote social inclusion.

The main activities are as a Registered Social Landlord (RSL) to provide specialist accommodation and preventative and enabling support to people with mental health conditions, learning disabilities and Autistic Spectrum Disorders (ASD), including those with a dual diagnosis which may include substance use.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through our charity's purposes as set out in the objects contained in the company's memorandum of association are to:

To carry on for the benefit of the community the business of providing social housing and any associated amenities, services, advice or assistance for persons:

- ~ in necessitous circumstances upon terms appropriate to their means;
- ~ for whom it would be charitable to provide housing.

To promote or carry out any other charitable purpose that can be carried out by a company registered as a social landlord with the tenant services authority or such similar authority from time to time.

The aims of Blue Pits Housing Action are:

- ~ To provide high quality accommodation which meets the needs of vulnerable people
- ~ To improve the overall health and wellbeing of vulnerable people with complex mental health needs, including those with a dual diagnosis.
- ~ To enable people to develop and maintain the skills and competencies they need to return to, or remain, living independently in their own home.
- ~ To minimise the need for secondary health and social care provision.
- ~ To promote integration and reintegration among socially excluded groups and those leaving institutions of confinement.

Blue Pits Housing Action meets these aims through providing supported living and home care services to 24 tenants supported under our contract "Provision of Mental Health Housing Related Support and Accommodation Service". This is a partnership contract initially awarded by Rochdale Borough Council in April 2016 for 2 years and has now been extended into its third year.

## **BLUE PITS HOUSING ACTION**

In addition, we provide supported living and homecare services to a further 19 clients who receive individually assessed and funded bespoke support (funded by Rochdale BC Adult Care team).

### **A review of our achievements and performance**

The focus for the organisation over the last year has been on improving quality and reviewing all policies and procedures to ensure continuing compliance with the Care Quality Commission's fundamental standards and adherence to their Key Lines of Enquiry. In this regard, Blue Pits Housing underwent its first CQC inspection in August 2017 and all of its inspection areas (key lines of enquiry) were found to be 'Good' giving an overall 'Good' rating. It is anticipated that the next inspection will take place in the Summer/Autumn of 2019.

Our partnership with Making Space (a national charity providing health and social care services) and Next Step Supported Housing (a local independent housing and support provider) is now in its third year. We are hopeful that it will be extended to a third year by Rochdale Borough Council Adult Care Team.

This continues to be a positive collaborative relationship that has enabled staff and service users from all three organisations to benefit from joined up management and support. Staff members are now able to access training provided by all three organisations, and service user activities and support groups are open to all service users across the partnership, with a focus on building community assets and supporting social inclusion amongst people living in the boroughs of Rochdale, Heywood and Middleton.

### ***Dunsterville House***

This Georgian building provides accommodation via 8 self contained flats with 24 hour overarching support. The project continues to be the preferred model of support and accommodation for people with learning disabilities and mental health conditions.

### ***GM Learning Disability and Autism Ethical Purchasing System***

We successfully tendered to be included in this Agreement under the Greater Manchester Health and Social Care Partnership to deliver services for people with learning disabilities and/or autism, who require care and/or support services in the community of Greater Manchester. The contract Term is 11/09/2017 to 10/09/2022 (five years) with the option to extend for a further 2 years thereafter. This will allow us to look at developing services within the Greater Manchester areas. In addition to the 8 tenants living at Dunsterville House, we have successfully tendered for the provision of housing and support services to a further three individually funded homecare/outreach tenants. This brings the number of service users to 43 (24 block contracted tenants and 19 'spot purchased' services). Our local reputation is positive and is continually growing. Feedback from Stakeholders, family and carers sought and received in June 2018 was positive.

### **Financial review**

The accounts up to October 2018 showed a deficit of £13,175 compared with October 2017 when the accounts showed a surplus of £119,966.

## BLUE PITS HOUSING ACTION

### Principal Funding Sources

In addition to the subcontracting arrangement with Making Space, BPHA continues to be supported by two statutory funding streams via Rochdale Borough Council for both its support (Adult Care) and housing management (Revenues and Benefits) services.

### Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept a prudent amount available as reserve funds in an interest bearing deposit account.

### Reserves policy and going concern

The balance held in unrestricted reserves at 31<sup>st</sup> October 2018 was £154,725 of which £148,294 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is housing benefit and adult care funding. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

### Risk management

The Trustees identify the major risks to which the charity is exposed each financial year when preparing and updating the strategic plan, in particular those related to the operations and finances of the charity. The Trustees then review any major risks which have been identified and establish systems to mitigate those risks. The charity is satisfied that the systems are in place to mitigate their exposure to the major risks which have been so far identified and reviewed.

### Plans for Future Periods

As a Registered Provider of Social Housing, Blue Pits Housing Action has adopted a lease model for acquiring properties and does not own any housing stock. Future plans will include buying property suitable for supported living tenancies.

BPHA continues to provide placement opportunities for intermediate and final year social work students for both Uclan and Salford Universities.

Further growth in accommodation projects is not planned for the forthcoming financial year as this will be a period where the focus will be on improving quality and reviewing all policies and procedures to ensure compliance with the Care Quality Commission's fundamental standards and adherence to their Key Lines of Enquiry.

However, the organisation is looking to expand its activities to include a community garden and food growing project at Dunsterville House. The benefits of this will be to enhance the grounds and immediate environment for the satisfaction of the tenants. This project will also provide social and therapeutic horticultural sessions to promote the physical health and mental wellbeing of the people we support.

## BLUE PITS HOUSING ACTION

### Structure, governance and management

Blue Pits Housing Action is a company limited by guarantee governed by its Memorandum and Articles of Association dated 27<sup>th</sup> October 2011. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 21<sup>st</sup> October 2013.

### Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of one year.

The sad death of Mr. Kieran Burke, former Chair and founding member of Blue Pits Housing Action has created a vacancy for a new Chair. The Acting Chair for the present time is Mr Philip Traynor and this temporary role has been approved by the remaining board members until the formal nomination procedure is undertaken in early 2019.

### Trustee induction and training

Provided for all trustees as appropriate.

### Organisation

The board of trustees administers the charity. The board normally meets four times a year. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity.

### Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

### Reference and administrative information

Charity Name: Blue Pits Housing Action

Charity Number: 1154280

Company Registration Number: 07825886

### Directors and trustees

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

#### Key management personnel: Trustees and Directors

Kieran Burke	Chair of Trustees	(deceased August 2018)
Peter Ruddy	Treasurer	
Kathleen Ince	Secretary	
Philip Traynor		
Sarah-Jayne Randall		

**BLUE PITS HOUSING ACTION****Senior managers**

Dorothy Lynn Collins	Service Lead
Virginia Ncube	Project Lead
Vicky Chanter	Team Leader

**Registered Office**

38 Carr Avenue  
Prestwich  
Manchester  
M25 9TP

**Independent Examiners**

Community Accountancy Service Limited  
The Grange  
Pilgrim Drive  
Beswick  
Manchester  
M11 3TQ

**Bankers**

Co-operative Bank  
1 Balloon Street  
Manchester

## BLUE PITS HOUSING ACTION

### Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Blue Pits Housing Action for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

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

By order of the board of trustees on

-----  


17<sup>th</sup> July 2019

Philip Traynor  
Acting Chair



## **Independent examiner's report to the trustees of BLUE PITS HOUSING ACTION**

I report on the accounts of the company for the year ended 31<sup>st</sup> October 2018, which are set out on pages 8 to 17.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
  - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA *A.M. King*  
 Community Accountancy Service Ltd  
 The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 17<sup>th</sup> July 2019

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED**  
**31 OCTOBER 2018**

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 October 2018 £	Total Funds Year Ended 31 October 2017 £
<b>Income from:</b>					
Donations and legacies	(3)	261,962	-	261,962	246,677
Charitable Activities	(4)	485,344	-	485,344	488,054
Other Trading Activities	(5)	-	-	-	-
Investment Income		1	-	1	3
<b>Total</b>		<b>747,307</b>	<b>-</b>	<b>747,307</b>	<b>734,734</b>
<b>Expenditure on:</b>					
Charitable Activities	(6)	760,146	-	760,146	614,331
Other	(6)	426	-	426	437
<b>Total</b>		<b>760,572</b>	<b>-</b>	<b>760,572</b>	<b>614,768</b>
Net gains/(losses) on investments		-	-	-	-
<b>Net income/(expenditure)</b>		<b>(13,265)</b>	<b>-</b>	<b>(13,265)</b>	<b>119,966</b>
Transfers between funds	(17)	-	-	-	-
<b>Net movement in funds</b>		<b>(13,265)</b>	<b>-</b>	<b>(13,265)</b>	<b>119,966</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(17)	167,990	-	167,990	48,024
<b>Total funds carried forward</b>	<b>(17)</b>	<b>154,725</b>	<b>-</b>	<b>154,725</b>	<b>167,990</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 17 to 17 form part of these accounts.

**BALANCE SHEET AS AT 31 OCTOBER 2018**

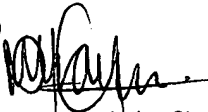
	Notes	2018 £	2017 £
<b>Fixed assets:</b>			
Tangible assets	(11)	6,431	10,187
Total fixed assets		<u>6,431</u>	<u>10,187</u>
<b>Current assets:</b>			
Stocks	(12)	-	-
Debtors	(13)	38,753	20,370
Cash at Bank & in Hand		130,433	158,608
Total current assets		<u>169,186</u>	<u>178,978</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(14)	20,892	21,175
Net current assets or liabilities		<u>148,294</u>	<u>157,803</u>
Total assets less current liabilities		154,725	167,990
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
<b>Total net assets or liabilities</b>		<u><u>154,725</u></u>	<u><u>167,990</u></u>
<b>The funds of the charity:</b>			
Restricted income funds	(17)	-	-
Unrestricted income funds	(17)	154,725	167,990
<b>Total charity funds</b>		<u><u>154,725</u></u>	<u><u>167,990</u></u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 17th July 2019

  
 Philip Traynor Acting Chair

The notes on pages 17 to 17 form part of these accounts.

## Statement of Cash Flows for the year ending 31 October 2018

	Year Ended 31 October 2018 £	Year Ended 31 October 2017 £
<b>Net cash used in operating activities</b>	(26,749)	116,034
<b>Cash flows from investment activities:</b>		
Interest	1	3
Purchase of fixed assets	(1,427)	(5,482)
<b>Net cash provided by investing activities</b>	<u>(1,426)</u>	<u>(5,479)</u>
Increase/(decrease) in cash and cash equivalents during the year	(28,175)	110,555
Cash and cash equivalents brought forward	158,608	48,053
<b>Cash and cash equivalents carried forward</b>	<u><u>130,433</u></u>	<u><u>158,608</u></u>

## Notes to the accounts

**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities *preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)* issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are no restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

**(c) Income recognition**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**(d) Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

**(g) Costs of raising funds**

The costs of raising funds consists of Dunsterville House costs.

**(h) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

**(i) Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	33.33% on cost
Refurbishment of Leased Property	25% on cost

**(j) Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**(k) Pensions**

The charity currently administers contributions to a pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

**2. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2017: £nil). Expenses paid to the trustees in the year totalled £nil (2017: £nil).

**3. Donations and Legacies**

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	October 2018	October 2018	31 October	31 October
	£	£	2018	2017
General grants:				
Skills for Care	-	-	-	4,300
Adult Care Grants	261,962	-	261,962	242,377
	<u>261,962</u>	<u>-</u>	<u>261,962</u>	<u>246,677</u>

**4. Income from charitable activities**

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	October 2018	October 2018	31 October	31 October
	£	£	2018	2017
Housing Benefit	356,182	-	356,182	364,666
Trip Income	8,479	-	8,479	6,184
Student Placement Fees	10,800	-	10,800	5,400
Care Income	2,593	-	2,593	1,680
Blue Pits Project Income	2,202	-	2,202	3,733
Making Space Income	105,088	-	105,088	106,391
	<u>485,344</u>	<u>-</u>	<u>485,344</u>	<u>488,054</u>

## 5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	October 2018	October 2018	31 October	31 October
	£	£	2018	2017
			£	£
Fundraising events	-	-	-	-
	-	-	-	-

## 6. Expenditure

	Provision of	Year Ended	Year Ended
	Social Housing	31 October	31 October
	£	2018	2017
		£	£
<b>Expenditure on charitable activities:</b>			
Employment Costs	437,284	437,284	338,353
Training	4,088	4,088	5,526
Supervision	4,024	4,024	1,420
Subscriptions	125	125	-
Project Management	1,896	1,896	9,559
Penalties	-	-	375
Property Rents	234,306	234,306	179,109
DBS Fees	107	107	67
Blue Pits Project Expenses	11,065	11,065	11,313
Staff Well-being	200	200	227
Housing Related Costs	25,845	25,845	27,013
Quality Assurance	644	644	2,192
Regulation Fees	107	107	-
Student Expenses	3,850	3,850	189
Student Education	-	-	4,427
Travel Expenses	87	87	-
Trips and Activities	4,100	4,100	6,368
Refreshments	138	138	361
Repairs and Maintenance	131	131	114
Tenant Costs	1,002	1,002	101
Minor Equipment	301	301	626
Telephone	3,712	3,712	2,199
Rent	16,551	16,551	14,000
Insurance	711	711	905
Governance Costs	4,114	4,114	2,845
Post, Printing & Stationery	575	575	1,855
Depreciation	5,183	5,183	5,187
	<u>760,146</u>	<u>760,146</u>	<u>614,331</u>
<b>Other expenditure:</b>			
Sundry	426	426	437
	<u>426</u>	<u>426</u>	<u>437</u>
	<u>760,572</u>	<u>760,572</u>	<u>614,768</u>

**7. Analysis of expenditure on charitable activities**

As per note 6.

**8. Allocation of governance and support costs**

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total	Basis of apportionment
Accountancy Fees	-	1,020	1,020	type of expense
Health and Safety	109	-	109	type of expense
Payroll Bureau Fees	1,929	-	1,929	type of expense
Professional Fees	733	-	733	type of expense
Legal Fees	-	323	323	type of expense
	<u>2,771</u>	<u>1,343</u>	<u>4,114</u>	

**9. Analysis of staff costs**

	Year Ended 31 October 2018	Year Ended 31 October 2017
	£	£
Wages and Salaries	401,425	311,738
Redundancy	-	-
Social Security Costs	31,547	24,530
Pension Costs	4,312	2,085
	<u>437,284</u>	<u>338,353</u>

The average number of employees during the year was 18 (previous year: 14).

The charity considers its key management personnel comprises the trustees, service manager, project leader and team leader. The total employment benefits, including employer pension contributions of the key management personnel were £94,340 (previous year: £93,815). No employees has benefits in excess of £60,000 (previous year: none).

**10. Independent Examiner Fees**

	Year Ended 31 October 2018	Year Ended 31 October 2017
	£	£
Independent examination fees	1,020	870
	<u>1,020</u>	<u>870</u>



**11. Tangible Fixed Assets**

Cost	Refurbishment of Leased		
	Property	Computers	Total
	£	£	£
At 1 November 2017	16,228	4,457	20,685
Additions	-	1,427	1,427
At 31 October 2018	<u>16,228</u>	<u>5,884</u>	<u>22,112</u>
<b>Depreciation</b>			
At 1 November 2017	6,911	3,587	10,498
Charge for Year	4,056	1,127	5,183
At 31 October 2018	<u>10,967</u>	<u>4,714</u>	<u>15,681</u>
<b>NET BOOK VALUE</b>			
At 31 October 2018	<u>5,261</u>	<u>1,170</u>	<u>6,431</u>
At 31 October 2017	<u>9,317</u>	<u>870</u>	<u>10,187</u>

**12. Stocks**

The charity does not hold stocks.

**13. Analysis of debtors**

	2018	2017
	£	£
Debtors	28,825	12,762
Staff Loans	230	800
Prepayments	9,698	6,808
	<u>38,753</u>	<u>20,370</u>

Debtors and prepayments related to unrestricted funds both in 2018 and 2017.

**14. Creditors: amounts falling due within one year**

	2018	2017
	£	£
Creditors	1,087	780
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	8,879	7,412
Deferred income	1,996	4,212
Taxation and social security costs	8,930	8,771
	<u>20,892</u>	<u>21,175</u>

**15. Deferred income**

Deferred income comprises adult care grants received in advance

Balance as at 1 November 2017	4,212
Amount released to income earned from charitable activities	(4,212)
Amount deferred in year	1,996
Balance at 31 October 2018	<u>1,996</u>

**16. Creditors: amounts falling due after more than one year**

	2018	2017
	£	£
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

**17. Analysis of charitable funds****Analysis of movements in unrestricted funds**

	Balance at 1 November 2017	Incoming Resources	Resources Expended	Transfers	Balance at 31 October 2018
	£	£	£	£	£
General Fund	167,990	747,307	(760,572)	-	154,725
	167,990	747,307	(760,572)	-	154,725

**Name of unrestricted fund:**

General Fund

**Description, nature and purpose of the fund**

The "free reserves"

**18. Analysis of net assets between funds**

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	6,431	-	-	6,431
Cash at bank and in hand	130,433	-	-	130,433
Other net current assets/(liabilities)	17,861	-	-	17,861
Creditors of more than one year	-	-	-	-
<b>Total</b>	<b>154,725</b>	<b>-</b>	<b>-</b>	<b>154,725</b>

**19. Financial Instruments**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

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

	<b>Year Ended 31 October 2018</b>	<b>Year Ended 31 October 2017</b>
	<b>£</b>	<b>£</b>
Net movement in funds	(13,265)	119,966
Add back depreciation	5,183	5,187
Deduct investment income	(1)	(3)
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(18,383)	(1,994)
Increase/(decrease) in creditors	(283)	(7,122)
<b>Net cash used in operating activities</b>	<b>(26,749)</b>	<b>116,034</b>