

**COMPANY NUMBER 02903642**  
(England and Wales)

**CHARITY NUMBER 1035252**

**HARPENDEN MENCAP**  
(A company limited by guarantee)

**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2017**

**ANDREW WIGGETT**  
Chartered Accountants  
and Statutory Auditors

**HARPENDEN MENCAP****REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Trustees, Directors &amp; Members of Executive Committee</b>	Dr. D. Bird Mrs. J. Caseberry Mr. P. Fisher Mr. F. Gee Mrs. A. Hignell Mr. N. Latham (appointed 30th November 2016) Mr. P. Warren (resigned 30th November 2016)
<b>Director of Services</b>	Mrs. K. Stafford
<b>Company number</b>	02903642 (England and Wales)
<b>Charity number</b>	1035252
<b>Operational name</b>	Harpenden Mencap
<b>Registered office and operational address</b>	Stairways, 19 Douglas Road, Harpenden, Hertfordshire, AL5 2EN
<b>Bankers</b>	Triodos Bank NV, Deanery Road, Bristol, BS1 5AS
<b>Solicitors</b>	Taylor Walton, TW House, Station Approach, Harpenden, Hertfordshire, AL5 4SP
<b>Independent auditors</b>	Andrew Wiggett, Chartered Accountants and Statutory Auditors, Gainsborough House, 15 High Street, Harpenden, Hertfordshire, AL5 2RT

**CONTENTS**

Pages	1	Reference and administrative information
	2 - 4	Executive Committee's Report
	5	Independent Auditors' Report
	6	Statement of Financial Activities
	7	Balance Sheet as at 31st March 2017
	8	Statement of Cash Flows
	9 - 17	Notes forming part of the Financial Statements

HARPENDEN MENCAPEXECUTIVE COMMITTEE'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2017

The Executive Committee presents its report and audited financial statements for the year ended 31st March 2017. The reference and administrative information relating to the charity is set out on Page 1.

**REFERENCE AND ADMINISTRATIVE DETAILS, TRUSTEES AND ADVISERS**

**Executive Committee Members:** The members of the Executive Committee who served during the year were: Dr D Bird; Mrs J Caseberry (Chairman); Mr P Fisher; Mr F Gee; Mrs A Hignell; MrN Latham (Treasurer) (Joined 30<sup>th</sup> November 2016) and Mr P Warren (Retired 30<sup>th</sup> November 2016).

**Advisers:** Bank: Triodos Bank. Solicitors: Taylor Walton and Neves. Auditors: Andrew Wiggett.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document:** The local charity, which is affiliated to Royal Mencap, was founded in 1959, and has been on the current site since 1980. The organisation is a charitable company limited by guarantee, incorporated on 2<sup>nd</sup> March 1994 and registered as a charity under Registered Charity number 1035252. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

**Structure:** The charity has an Executive Committee of up to 12 members who meet monthly and are responsible for the strategic direction and policy of the charity. All of the members of the Executive Committee are Directors of the company and are also Trustees of the charity and there are no other Trustees. Each member's appointment is confirmed by the charity's members at the Annual General Meeting.

**Trustees:** Most Trustees are already familiar with the practical work of the charity. Additionally, new Trustees are invited and encouraged to attend Executive Committee meetings prior to final commitment to familiarise themselves with the charity and the context within which it operates. There is an Induction Pack with a set of guidelines for the Trustees on their duties and responsibilities.

**FINANCIAL REVIEW**

**Reserves:** The charity requires reserves, generally, for financial security and, in particular, to provide for the financial effects of a potential reduction in occupancy and for possible changes in the payment policies of its main funding agencies. The Executive Committee has reviewed the financial impact of a range of possible changes in both factors and, in their opinion, the present minimum cash reserve requirement is £400,000. As explained in note 17, there is a reserve shortfall against this target in the General Fund of approximately £252,392 as at the year end. The position will be monitored closely by the Trustees, who regularly review the minimum cash requirement.

**Surplus/Deficit:** The provision of adult residential care, supported living and domiciliary support are by far the most financially significant of the charity's activities. A deficit arose on these activities this year together with a deficit on activities funded by the charity. The deficit was mitigated in part by voluntary income and income from other activities. Accordingly, the charity reports a surplus this year of £14,190 (2016: deficit of £151,587).

**Donations and Fundraising:** During the year we have received donations from many donors who have contributed and are too numerous to name individually. However each and every one of them is greatly appreciated, and they provide a vital income source for the charity's activities. During the year we were in receipt of £50,000 from a legacy. Total donations and fundraising £80,900 (2016: £46,432).

**Funds Available:** In the Trustees' opinion, there are sufficient funds available to ensure the continuation of the charity's various activities and to finance the immediate plans set out above and thus continue to fulfil the charity's main objectives.

**Investment Policy:** The Executive Committee has considered the most appropriate policy for investing funds. Due to the volatility of the Stock Market and in view of the fact that significant reserves may be needed at short notice to fund accommodation projects, Trustees consider that they must be kept in short to medium term deposits.

**Risk Management.** The Executive Committee has given consideration to the major risks to which the charity is exposed and is satisfied that systems and procedures are established in order to manage those risks.

HARPENDEN MENCAPEXECUTIVE COMMITTEE'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2017**PLANS FOR FUTURE PERIODS**

**Extending Services:** The charity continues to seek ways of extending its services in support of people with learning disabilities and their families and to this end is active in liaising with Hertfordshire County Council, local builders, Housing Associations and other groups in the area, notably Passport to Leisure, Harpenden Gateway Club and Faith and Light.

**Our Property:** Our housing objective is to replace all of the existing accommodation and administrative offices at Stairways with new developments in conformity with modern standards. Our eleven flat facility (Pine Court) has been open since November 2012. The difficulty of finding suitable sites within the Harpenden area makes it impossible to predict where and when further developments will happen.

**ADMINISTRATION INFORMATION**

**Executive Committee Appointments:** The Executive Committee has overall control of the charity. It is responsible for the day to day activities of the charity and supports campaigning, publicity and other activities as and when required. The committee members are Directors of the company and Trustees of the charity. All members of these committees give their time voluntarily and receive no benefits from the charity other than the incidental benefit of being closer to the care being offered to some of their offspring. The day to day running of the charity is the responsibility of the Director of Services - Karen Stafford.

**Related Parties:** The charity works with Hertfordshire County Council and other Local Authorities which, together with various different government agencies, provides substantially all the revenue funding necessary to manage the long and short term care services.

**OBJECTIVES AND ACTIVITIES**

**Objectives:** The charity's purposes as set out in the objects contained in the company's Memorandum of Association are:

- The relief of people with a learning disability in particular by the provision of help and support for them and their families, dependents and carers, and to prevent learning disabilities for the public benefit; and
- To provide or assist in the provision of facilities for the recreation or leisure time occupation for people who have need thereof by reason of improving their conditions of life.

**Public Benefit:** The Trustees have complied with the duty in section 4 of the 2006 Charities Act to have regard to guidance published by the Charity Commission, including public benefit guidance. They have referred to the Charity Commission's guidance on public benefit when reviewing the aims and objectives and in planning future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives they have set.

**People We Help:** The charity is established for the relief of people with learning and related disabilities within Harpenden and its surrounding areas. We have a registered care home providing long term residential care to eleven adults at Stairways and provide staff support under Supported Living for Flats 3 & 5 at Stairways. Also under Domiciliary Care we support fifteen people at Pine Court and in the community. The charity also provided short breaks for a number of children and young adults between the ages of 14 and 19. In addition, the charity provides leisure activities and support for the families of the people for which it has responsibilities.

**Activities:** Referral to the charity can be self-referral, referral from a family member or carer, referral from the community learning disability social work team, or referral from any other professional such as GPs and community nurses. The systems of funding will depend on the route the referral is made. There are four options available to fund access to the charity's services: (1) Self-funding; funding a service out of their own monies; (2) Directly commissioned service; the local authority will assist with the funding of a service; (3) Direct payments; where the local authority pays for an individual's service; (4) Individual budgets; where a service user is given a budget to fund their chosen support.

**ACHIEVEMENTS AND PERFORMANCE**

**Inspections:** The Adult Residential Services, the Adult Supported Living Services and the Adult Domiciliary Care Services all received a "Good" rating under the Care Quality Commission's new Care Standards. This is a reflection of the hard work and commitment of all three Managers and their staff teams.

**Employment Opportunities:** Harpenden Mencap's charity shop enables and supports people with a learning disability to gain confidence and develop skills in retail in a safe environment.



HARPENDEN MENCAPEXECUTIVE COMMITTEE'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2017

Children's Short Break Services: The Children's Short Break Services received an "Outstanding" rating from Ofsted once again. This is the highest award that can be achieved – the Manager and small staff team have offered high quality services to the young people consistently. This has included holidays, trips and developing independent skills.

The service closed its doors in September 2016 after 36 years of delivering high quality services for many local families. Outreach trips are continuing for some of the young people who accessed the services to continue the link with Harpenden Mencap.

The accommodation previously used for the children's service has been converted into ground floor accommodation for 3 of the existing adults we support to meet their changing needs.

Staff Team: The charity is fortunate in having a team of dedicated and able staff working in all departments. The Trustees wish to place on record their gratitude for all they do to further the aims of the charity, increasingly in the challenging conditions we are facing during the present round of budget cuts and wage restraints.

**STATEMENT OF THE EXECUTIVE COMMITTEE MEMBERS' RESPONSIBILITIES**

The Executive Committee members as Directors and Trustees are responsible for preparing their Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Executive Committee members to prepare financial statements for each financial year. Under that law the Executive Committee members have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Executive Committee members must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its surplus for that year. In preparing these financial statements, the Executive Committee members are required to:

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

The Executive Committee members are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

**STATEMENT OF DISCLOSURE OF INFORMATION TO AUDITORS**

The Executive Committee members as Directors who hold office at the date of the approval of this annual report confirm that:

- So far as they are aware, there is no relevant audit information, information needed by the company's auditors in connection with preparing their report, of which the company's auditors are unaware; and
- That they have taken all the steps that they ought to have taken as the directors in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**AUDITORS**

A resolution proposing Andrew Wiggett be re-appointed as auditors of the charity will be put to the Annual General Meeting.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Executive Committee on 17<sup>th</sup> July 2017 and signed on its behalf.

**J Caseberry**

Chairman of Executive Committee & Trustee

**N Latham**

Member of Executive Committee, Treasurer & Trustee

**HARPENDEN MENCAP****REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
HARPENDEN MENCAP**

We have audited the financial statements of Harpenden Mencap for the year ended 31st March 2017, on pages 6 to 15, which comprise the Statement of Financial Activities including the Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS**

As explained more fully in the Executive Committee members responsibilities statement (set out on page 4), the Executive Committee members as Trustees (who are also 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 and express an opinion on 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 (APB's) Ethical Standards for Auditors, including APB Ethical Standard - Provisions Available for Smaller Entities, in the circumstances set out in note 19 to the financial statements.

**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 Executive Committee members; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Executive Committee members Annual 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006**

In our opinion the information given in the Executive Committee members Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

**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
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Executive Committee members remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Executive Committee members 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 Executive Committee members Annual Report.

**Andrew Wiggett**  
ANDREW WIGGETT (Senior Statutory Auditor)

For and on behalf of  
ANDREW WIGGETT  
Chartered Accountants and Statutory Auditors,

Date: **20<sup>th</sup>** July 2017

Gainsborough House, 15 High Street,  
Harpenden, Hertfordshire, AL5 2RT

**HARPENDEN MENCAP****STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2017  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

	<b>Notes</b>	<b>2017</b>		<b>Total</b>	<b>Total 2016</b>
		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>		
		£	£	£	£
<b>INCOME</b>					
Charitable activities					
Residential care	2	914,154	-	914,154	883,471
Supported living	2	265,834	-	265,834	297,065
Domiciliary services	2	469,735	-	469,735	450,275
Children's services	2	38,785	-	38,785	61,063
Other activities	3	761	-	761	1,693
		<u>1,689,269</u>	<u>-</u>	<u>1,689,269</u>	<u>1,693,567</u>
Other trading activities					
Charity shop	4	85,088	-	85,088	87,178
Fundraising	4	8,591	9,250	17,842	21,347
Donations and legacies	4	78,569	2,331	80,900	46,432
Investments	4	2,821	-	2,821	4,994
		<u>1,864,338</u>	<u>11,581</u>	<u>1,875,919</u>	<u>1,853,518</u>
<b>Total income</b>					
<b>EXPENDITURE</b>					
Charitable activities					
Residential care	2	987,332	7,114	994,446	1,097,102
Supported living	2	289,942	-	289,942	281,907
Domiciliary services	2	424,359	-	424,359	417,373
Children's services	2	50,306	3,775	54,081	91,385
Residents amenities & grant expenditure	4	-	6,061	6,061	11,532
Other activities	3	36,855	-	36,855	39,071
		<u>1,788,794</u>	<u>16,950</u>	<u>1,805,744</u>	<u>1,938,370</u>
Other trading activities					
Charity shop	4	46,087	-	46,087	44,575
Fundraising	4	7,509	2,389	9,898	22,160
		<u>1,842,390</u>	<u>19,339</u>	<u>1,861,729</u>	<u>2,005,105</u>
<b>Total expenditure</b>					
<b>NET INCOME/(EXPENDITURE)</b>	6 and 7	<b>21,948</b>	<b>(7,758)</b>	<b>14,190</b>	<b>(151,587)</b>
Transfers between funds	17	4,164	(4,164)	-	-
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>26,112</b>	<b>(11,922)</b>	<b>14,190</b>	<b>(151,587)</b>
<b>TOTAL FUNDS at 1st April 2016</b>		<b>2,313,641</b>	<b>38,063</b>	<b>2,351,704</b>	<b>2,503,291</b>
<b>TOTAL FUNDS at 31st March 2017</b>	17	<b>£ 2,339,753</b>	<b>£ 26,141</b>	<b>£ 2,365,894</b>	<b>£ 2,351,704</b>

The notes on pages 9 to 17 form part of these financial statements.



**HARPENDEN MENCAP****BALANCE SHEET AS AT 31ST MARCH 2017****(Company number 02903642)**

		<b>2017</b>			<b>Total</b>
	<b>Notes</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
		<b>Funds</b>	<b>Funds</b>		<b>2016</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Freehold property	11	3,187,330	-	3,187,330	3,187,330
Other tangible fixed assets	12	52,290	-	52,290	86,035
<b>TOTAL FIXED ASSETS</b>		<b>3,239,620</b>	<b>-</b>	<b>3,239,620</b>	<b>3,273,365</b>
<b>CURRENT ASSETS</b>					
Debtors and prepayments	13	72,536	-	72,536	80,502
Cash at bank and in hand		302,430	26,141	328,571	321,855
		374,966	26,141	401,107	402,357
<b>CREDITORS: amounts falling due within one year</b>	14	(112,057)	-	(112,057)	(116,488)
<b>NET CURRENT ASSETS</b>		<b>262,909</b>	<b>26,141</b>	<b>289,050</b>	<b>285,869</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>3,502,529</b>	<b>26,141</b>	<b>3,528,670</b>	<b>3,559,234</b>
<b>CREDITORS: amounts falling due after more than one year</b>	15	(1,162,776)	-	(1,162,776)	(1,207,530)
<b>NET ASSETS</b>	16	<b>£ 2,339,753</b>	<b>£ 26,141</b>	<b>£ 2,365,894</b>	<b>£ 2,351,704</b>
<b>FUNDS</b>					
Restricted	17				
Building		-	20,043	20,043	18,843
Pine Court - greenhouse		-	-	-	105
Amenities		-	5,231	5,231	12,690
Children's Services		-	-	-	1,433
Vehicle fund - Kia		-	-	-	4,042
Vehicle fund - Peugeot		-	867	867	950
Unrestricted	17				
Designated Building Fund		100,981	-	100,981	100,857
Designated Major Building Repairs Fund		25,329	-	25,329	26,683
General Fund		2,213,443	-	2,213,443	2,186,101
<b>TOTAL CHARITY FUNDS</b>	17	<b>£ 2,339,753</b>	<b>£ 26,141</b>	<b>£ 2,365,894</b>	<b>£ 2,351,704</b>

Approved by the Board on 17th July 2017 and signed on its behalf by:

**J. Caseberry**   
Chairman of Executive Committee  
and Trustee

  
**N. Latham**  
Member of Executive Committee  
and Trustee

The notes on pages 9 to 17 form part of these financial statements.



**HARPENDEN MENCAP****STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2017**

	<b><u>2016</u></b> <b>£</b>	<b><u>2015</u></b> <b>£</b>
<b>Reconciliation of net income (expenditure) to net cash flow from operating activities</b>		
Net income (expenditure) for year (as per Statement of Financial Activities)	14,190	(151,587)
Adjustments for:		
Depreciation charges	51,487	52,611
Interest from cash and investments	(2,821)	(4,994)
Loss (Profit) on sale of fixed assets	338	(5,762)
Decrease in debtors	7,966	1,313
(Decrease) in creditors	(5,968)	(6,854)
<b>Net cash generated from/(used in) operating activities</b>	<b><u>65,192</u></b>	<b><u>(115,273)</u></b>
<b>Cash flows from investing activities</b>		
Interest from cash and investments	2,821	4,994
Proceeds from sale of tangible fixed assets	119	5,762
Purchase of tangible fixed assets	(18,199)	(32,587)
<b>Net cash used in investing activities</b>	<b><u>(15,259)</u></b>	<b><u>(21,831)</u></b>
<b>Cash flows from financing activities</b>		
Repayment of loan	(43,217)	(41,732)
<b>Net cash used in financing activities</b>	<b><u>(43,217)</u></b>	<b><u>(41,732)</u></b>
<b>Change in cash and cash equivalents in the reporting period</b>	<b>6,716</b>	<b>(178,836)</b>
Cash and cash equivalents at 31st March 2016		
Cash at bank and in hand	321,855	500,691
Cash and cash equivalents at 31st March 2017	<b><u>£ 328,571</u></b>	<b><u>£ 321,855</u></b>
Cash at bank and in hand		

**HARPENDEN MENCAP****NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2017****1. ACCOUNTING POLICIES****(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 (FRS 102) (effective 1st January 2015) - (Charities SORP(FRS102)), the Financial Reporting Standard applicable in the UK and the Companies Act 2006. The charity is a public benefit entity under FRS 102.

**(b) Fund accounting**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity. Designated funds are unrestricted funds earmarked by the Executive Committee for particular purposes. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**(c) Fixed assets**

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £300 are not capitalised.

Properties under construction are stated at cost. Cost comprises site acquisition costs, professional fees, building and construction costs and finance costs, including interest. Interest charged is capitalised from loan drawdown until physical construction is complete and the building is brought into use.

Depreciation is provided at rates calculated to write off the cost of fixed assets less their estimated residual value, over their expected useful lives on the following basis:

Freehold land	- Nil
Properties under construction	- Nil
Freehold buildings	- 2%
Vehicles, furniture and equipment	- 25% - 33 1/3% on cost

**(d) Income**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Charges for residents are included in the financial statements on the basis of amounts receivable in the year. Donations, Subscriptions, Charity shop and other fund raising income is accounted for as received by the Charity. The value of services provided by volunteers has not been included in these accounts.

Legacies are included when the Charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

Clothing and other items donated for resale through the Charity Shop are included as incoming resources within activities for generating funds when they are sold.

Investment income is included when receivable.

**(e) Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the Charity Shop.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on appropriate bases, comprising per capita and estimated usage.

**HARPENDEN MENCAP****NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2017**

(continued)

**1. ACCOUNTING POLICIES continued****(f) Pensions**

The Charity provides a defined contribution personal pension scheme arrangement for its employees. The assets are held separately from those of the charity in independently administered insurance company funds. The pension charge in the accounts represents the amounts payable by the charity to the funds in respect of the year for employee members.

**(g) Operating leases**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the accounts as incurred.

**(h) Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable and payable within one year are recorded at transaction price.

**(i) 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 at transaction value and subsequently measured at their settlement value.

**(j) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in paragraph 1 schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**(k) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.



**HARPENDEN MENCAP****NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2017**

(continued)

**2. CHARITABLE ACTIVITIES - SERVICES**

	<b><u>Residential Care for Adults</u></b>	<b><u>Adults' Supported Living</u></b>	<b><u>Adults' Domiciliary Services</u></b>	<b><u>Children's Short Breaks &amp; Outreach</u></b>	<b><u>Total 2017</u></b>	<b><u>Total 2016</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>
<b>Income</b>						
Service charges	914,154	265,834	469,735	38,785	1,688,508	1,691,874
<b>Expenditure</b>						
Salaries, national insurance & pensions	825,388	242,897	295,384	40,240	1,403,909	1,492,613
Other staff costs	14,835	5,144	7,442	368	27,789	38,836
Depreciation	20,963	8,299	19,563	351	49,176	50,694
Equipment purchase & repairs	7,205	621	976	396	9,198	13,882
Premises repairs & maintenance	13,219	5,740	12,268	1,858	33,085	37,819
Residents' costs	42,198	170	802	2,692	45,862	46,513
Rent & Council Tax	3,521	2,670	10,584	-	16,775	15,273
Vehicles & travel	7,659	631	345	2,083	10,718	10,473
Electricity, gas, water & cleaning	12,040	5,518	8,100	2,920	28,578	30,597
Telephones	2,338	845	2,720	349	6,252	6,262
Stationery & office costs	6,256	1,943	3,207	281	11,687	13,775
Registration, legal & professional fees	5,619	3,245	4,642	1,321	14,827	13,062
Insurance	7,822	2,875	4,400	727	15,824	20,036
Mortgage interest payable	-	-	43,087	-	43,087	44,571
Other expenses	2,407	1,840	1,165	(449)	4,963	5,460
	971,470	282,438	414,685	53,137	1,721,730	1,839,866
Support costs (note 5)	17,859	5,833	7,520	734	31,946	37,160
Governance costs (note 5)	5,117	1,671	2,154	210	9,152	10,741
<b>Total</b>	<b>994,446</b>	<b>289,942</b>	<b>424,359</b>	<b>54,081</b>	<b>1,762,828</b>	<b>1,887,767</b>
<b>Net (expenditure)/income for the year (note 6)</b>	<b>£ (80,292)</b>	<b>£ (24,108)</b>	<b>£ 45,376</b>	<b>£ (15,296)</b>	<b>£ (74,320)</b>	<b>£ (195,893)</b>

**3. CHARITABLE ACTIVITIES - OTHER**

	<b><u>Britannia Club</u></b>	<b><u>Employment Scheme</u></b>	<b><u>Other Activities</u></b>	<b><u>Total 2017</u></b>	<b><u>Total 2016</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>
<b>Income</b>					
Service charges & other income	761	-	-	761	1,693
<b>Expenditure</b>					
Salaries, national insurance & pensions	1,833	31,692	-	33,525	35,192
Other staff costs	16	232	-	248	309
Depreciation, repairs & maintenance	4	67	-	71	108
Rent, council tax & utilities costs	2	34	-	36	400
Stationery and office costs	22	308	-	330	366
Insurance	17	237	-	254	324
Other expenses	151	212	-	363	214
Donations to associated groups	-	-	1,100	1,100	1,100
	2,045	32,782	1,100	35,927	38,013
Support costs (note 5)	47	674	-	721	821
Governance costs (note 5)	14	193	-	207	237
<b>Total</b>	<b>2,106</b>	<b>33,649</b>	<b>1,100</b>	<b>36,855</b>	<b>39,071</b>
<b>Net (expenditure) for the year (note 6)</b>	<b>£ (1,345)</b>	<b>£ (33,649)</b>	<b>£ (1,100)</b>	<b>£ (36,094)</b>	<b>£ (37,378)</b>

**HARPENDEN MENCAP****NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2017**

(continued)

**4. OTHER TRADING ACTIVITIES AND OTHER  
INCOME AND EXPENDITURE FOR YEAR**

	<u>Roundabout</u> <u>Charity</u> <u>Shop</u> £	<u>Other</u> <u>Fundraising</u> £	<u>Subscriptions</u> <u>Donations &amp;</u> <u>Legacies</u> £	<u>Investment</u> <u>Income</u> £	<u>Total</u> <u>2017</u> £	<u>Total</u> <u>2016</u> £
<b>Income</b>						
Shop takings	77,288	-	-	-	77,288	79,378
Shop - Flat rent received	7,800	-	-	-	7,800	7,800
Events income	-	8,591	9,224	-	17,815	21,782
Membership subscriptions	-	-	580	-	580	615
Donations	-	-	30,340	-	30,340	45,132
Grants	-	-	-	-	-	-
Legacies	-	-	50,000	-	50,000	250
Bank interest (from UK deposits)	-	-	-	2,821	2,821	4,994
Other	-	-	6	-	6	-
<b>Total</b>	<b>85,088</b>	<b>8,591</b>	<b>90,150</b>	<b>2,821</b>	<b>-</b>	<b>159,951</b>
<b>Expenditure</b>						
Salary, national insurance & pension	12,493	5,487	294	-	18,274	20,780
Other staff costs	334	52	-	-	386	765
Depreciation	1,902	11	-	-	1,913	1,220
Equipment purchases & repairs	104	4	171	-	279	937
Premises repairs & maintenance	4,791	1	-	-	4,792	7,373
Rent and council tax	20,756	25	-	-	20,781	19,696
Electricity, gas, water & cleaning	1,492	8	-	-	1,500	1,289
Telephone	629	19	-	-	648	642
Stationery & office costs	2,105	72	-	-	2,177	2,694
Insurance	680	54	-	-	734	1,240
Newsletter and yearbook	-	-	-	-	-	2,162
Events costs	-	954	2,389	-	3,343	6,715
Residents' costs	15	2	380	-	397	1,318
Vehicles and travel	-	-	1,083	-	1,083	2,229
Residents' amenities	-	-	4,133	-	4,133	3,856
Other expenses	209	93	-	-	302	3,978
Professional fees	76	530	-	-	606	599
	45,586	7,312	8,450	-	61,348	77,493
Support costs (note 5)	389	153	-	-	542	600
Governance costs (note 5)	112	44	-	-	156	174
<b>Total</b>	<b>46,087</b>	<b>7,509</b>	<b>8,450</b>	<b>-</b>	<b>62,046</b>	<b>78,267</b>
<b>Net income for the year (note 6)</b>	<b>£ 39,001</b>	<b>£ 1,082</b>	<b>£ 81,700</b>	<b>£ 2,821</b>	<b>£ 124,604</b>	<b>£ 81,684</b>

**5. ANALYSIS OF SUPPORT COSTS**

	<u>Charitable</u> <u>Activities</u> <u>-Services</u> £	<u>Charitable</u> <u>Activities</u> <u>-Other</u> £	<u>Trading</u> <u>Activities</u> <u>-Shop</u> £	<u>Trading</u> <u>Activities</u> <u>-Other</u> £	<u>Other</u> <u>income</u> £	<u>Basis of</u> <u>Allocation</u>
Staff costs	22,636	511	276	108	-	head count
Premises and office	7,064	151	81	32	-	floor area
Registration, professional & finance	2,246	59	32	13	-	head count
Governance (note 5, page 13)	9,152	207	112	44	-	head count
	£ 41,098	£ 928	£ 501	£ 197	£ -	

**HARPENDEN MENCAP****NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2017**

(continued)

**5. ANALYSIS OF SUPPORT COSTS (continued)**

	<u>2017</u> £	<u>2016</u> £
Governance costs comprise:		
Professional fees - Auditor's remuneration	4,800	4,800
Administrative salaries	2,639	4,226
Insurance - Trustee Indemnity cover	2,050	2,086
Other	26	40
	<u>£ 9,515</u>	<u>£ 11,152</u>

**6. NET INCOME/(EXPENDITURE) FOR THE YEAR  
- RECONCILIATION OF ANALYSIS BY ACTIVITY**

	<u>Notes</u>	<u>2017</u> £	<u>2016</u> £
The net income/(expenditure) for the year arises as follows:			
Charitable activities - Services	2	(74,320)	(195,893)
Charitable activities - Other	3	(36,094)	(37,378)
Other trading activities	4	39,001	44,009
Donations, legacies and other fundraising	4	82,782	32,681
Investment income	4	2,821	4,994
Net income/(expenditure) for the year		<u>£ 14,190</u>	<u>£ (151,587)</u>

**7. NET INCOME/(EXPENDITURE) FOR THE YEAR**

	<u>2017</u> £	<u>2016</u> £
This is stated after charging :		
Staff costs (note 8)	1,511,051	1,621,424
Auditors' remuneration:		
Audit fee (note 5)	4,800	4,800
Other services (note 19)	-	-
Depreciation - owned assets (note 12)	<u>51,487</u>	<u>52,611</u>

**8. STAFF COSTS**

	<u>2017</u> £	<u>2016</u> £
Salaries	1,235,880	1,309,005
Agency staff costs	99,532	118,997
Social security costs	90,494	96,289
Employer contributions to pension schemes	52,046	54,683
Pension management fees	750	1,000
Other employee benefits	9,144	10,831
Other employment costs	20,447	30,619
Redundancy costs	2,758	-
	<u>£ 1,511,051</u>	<u>£ 1,621,424</u>

No emoluments were paid to Trustees (2016: nil).

Total emoluments of £249,148 (2016: £278,067) were paid to 7 (2016: 7) key management personnel.

No employee received emoluments of more than £60,000.

As described in note 1(f), the charity provides a defined contribution pension arrangement for its eligible employees.

The pension contributions made in the year, disclosed above, are in respect of 60 (2016 - 54) employees. The amount outstanding at the balance sheet date, included in Other creditors in note 14, was £6,355 (2016 - £7,174).

Agency staff are used to provide cover for the permanent employees.



**HARPENDEN MENCAP****NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2017**

(continued)

**8. STAFF COSTS continued**

The average employee head count during the year was 73 (2016: 78). The average monthly number of employees, calculated on the basis of full time equivalents, was as follows:

	<u>2017</u>	<u>2016</u>
Adult residential services	30.48	34.04
Adult supported living	9.95	10.67
Adult domiciliary living	12.83	11.73
Children's services	1.25	2.03
Employment opportunities and Clubs	1.23	1.29
Charity shop	0.66	0.61
Fundraising	0.26	0.34
	<u>56.67</u>	<u>60.71</u>

**9. TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS**

No member of the Executive Committee received any remuneration for this year and no relevant expenses were reimbursed to Trustees for this year.

No Trustee or other person related to the Charity had any personal interest in any contract or transaction entered into by the Charity during the year except in connection with the provision of services by the charity in the normal course of its operations and on its standard terms.

**10. TAXATION**

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied in furtherance of its charitable objects. No charges to taxation have arisen on the Charity in the year (2016- None).

**11. FREEHOLD PROPERTY**

	<u>Freehold Property (Pine Court)</u>	<u>Freehold Property (Stairways)</u>	<u>Total</u>
Cost	£	£	£
At 1st April 2016	2,608,309	579,021	3,187,330
Additions	-	-	-
At 31st March 2017	<u>£ 2,608,309</u>	<u>£ 579,021</u>	<u>£ 3,187,330</u>
Cost comprises:			
Cost of purchase	803,917	56,779	860,696
Original conversion costs	-	80,986	80,986
Extension and refurbishment	-	441,256	441,256
Building, Construction and related professional fee costs	1,724,602	-	1,724,602
Finance costs including interest	79,790	-	79,790
	<u>£ 2,608,309</u>	<u>£ 579,021</u>	<u>£ 3,187,330</u>

**Freehold Property: 'Pine Court'**

The freehold property known as 'Pine Court' is situated in Carlton Road, Harpenden. The building is wholly used for charitable purposes and is held to provide services to the charity's beneficiaries. Accordingly, the value in use comprises the present value of the asset's service potential which is best represented by depreciated replacement cost. This is greater than actual cost which therefore remains the appropriate carrying value in the accounts and, accordingly, no depreciation is required in accordance with accounting policy 1(c).

**Freehold Property: 'Stairways'**

The freehold property, known as 'Stairways' is situated in Douglas Road, Harpenden. The building is mainly used for charitable purposes and is held to provide services to the charity's beneficiaries. Given that the indicative current market value of the property and, accordingly, the probable residual value is in excess of £3,000,000 the appropriate carrying value in the accounts remains cost and no depreciation is required in accordance with accounting policy 1(c). The application of the buildings depreciation policy 1(c) is reviewed annually by the Executive Committee and depreciation will be provided for at the point in time when amortisation of cost is recognised as being required.

**HARPENDEN MENCAP****NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2017**  
(continued)**12. OTHER TANGIBLE FIXED ASSETS**

	<u>Property furniture &amp; equipment</u> £	<u>Office furniture &amp; equipment</u> £	<u>Motor vehicles</u> £	<u>Total</u> £
<b>Cost</b>				
At 1st April 2016	307,275	36,848	35,905	380,028
Additions	17,734	465	-	18,199
Disposals	(20,360)	-	-	(20,360)
At 31st March 2017	304,649	37,313	35,905	377,867
<b>Depreciation</b>				
At 1st April 2016	239,539	31,007	23,447	293,993
Charge for year	43,815	4,422	3,250	51,487
Disposals	(19,903)	-	-	(19,903)
At 31st March 2017	263,451	35,429	26,697	325,577
<b>Net book value</b>				
At 31st March 2017	£ 41,198	£ 1,884	£ 9,208	£ 52,290
At 31st March 2016	£ 67,736	£ 5,841	£ 12,458	£ 86,035

The property and office furniture and equipment and the motor vehicles are all used wholly for charitable purposes.

**13. DEBTORS**

	<u>2017</u> £	<u>2016</u> £
Residents' charges invoiced	6,002	13,743
Prepayments	36,750	35,536
Other debtors	29,784	31,223
	£ 72,536	£ 80,502

**14. CREDITORS: Amounts falling due within one year**

	<u>2017</u> £	<u>2016</u> £
Bank loan repayable within one year (note 15)	44,754	43,217
Income in advance from Local Authorities	4,073	5,705
Social Security and other taxes	-	25,579
Purchase ledger balances	32,048	11,686
Accruals	18,220	15,808
Other creditors	12,962	14,493
	£ 112,057	£ 116,488

**15. CREDITORS: Amounts falling due after more than one year**

	<u>2017</u> £	<u>2016</u> £
Bank loan repayable after more than one year	1,162,776	1,207,530
	£ 1,162,776	£ 1,207,530

**HARPENDEN MENCAP****NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2017**

(continued)

**15. CREDITORS: Amounts falling due after more than one year (continued)**

The bank loan is a non-residential mortgage agreement with the Charity's bankers, Triodos Bank NV, for a total sum of £1,400,000, which was raised to part finance the purchase and construction of Pine Court, Carlton Road, Harpenden (see note 11). The loan is secured on the Charity's freehold property 'Stairways' and at the balance sheet date comprised approximately 35% of its estimated market value. The loan is repayable in monthly instalments over 25 years commencing in July 2012, with interest charged at base rate plus 2.5% with a minimum rate of 3.5%, as follows:

	<u>2017</u>	<u>2016</u>
	£	£
Within one year	44,754	43,217
Between one and two years	46,345	44,754
Between two and five years	149,175	144,040
After more than five years	967,256	1,018,736
	<u>1,162,776</u>	<u>1,207,530</u>
Total Bank Loan at 31st March 2017	<u>£ 1,207,530</u>	<u>£ 1,250,747</u>

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<u>Restricted funds</u>	<u>Designated funds</u>	<u>General fund</u>	<u>Total funds</u>
	£	£	£	£
Tangible fixed assets	-	-	3,239,620	3,239,620
Current assets	26,141	126,310	248,656	401,107
Current liabilities	-	-	(112,057)	(112,057)
Long term liabilities	-	-	(1,162,776)	(1,162,776)
Total net assets	<u>£ 26,141</u>	<u>£ 126,310</u>	<u>£ 2,213,443</u>	<u>£ 2,365,894</u>

**17. MOVEMENTS IN FUNDS**

	<u>At 01.04.16</u>	<u>Incoming resources</u>	<u>Outgoing resources</u>	<u>Transfers</u>	<u>At 31.03.17</u>
	£	£	£	£	£
<b>Restricted funds</b>					
Building	18,843	1,200	-	-	20,043
Refurbishment	-	9,250	(5,461)	(3,789)	-
Pine Court - greenhouse	105	-	(105)	-	-
Amenities	12,690	131	(7,215)	(375)	5,231
Children's Services - equipment	1,433	-	(1,433)	-	-
Vehicle fund - Kia	4,042	-	(4,042)	-	-
Vehicle fund - Peugeot	950	1,000	(1,083)	-	867
<b>Total restricted funds</b>	<u>£ 38,063</u>	<u>£ 11,581</u>	<u>£ (19,339)</u>	<u>£ (4,164)</u>	<u>£ 26,141</u>
<b>Unrestricted funds</b>					
Designated - Building	100,857	124	-	-	100,981
Designated - Major Building Repairs	26,683	-	(6,354)	5,000	25,329
General fund	2,186,101	1,864,214	(1,836,036)	(836)	2,213,443
<b>Total unrestricted funds</b>	<u>£ 2,313,641</u>	<u>£ 1,864,338</u>	<u>£ (1,842,390)</u>	<u>£ 4,164</u>	<u>£ 2,339,753</u>
<b>Total funds</b>	<u>£ 2,351,704</u>	<u>£ 1,875,919</u>	<u>£ (1,861,729)</u>	<u>£ -</u>	<u>£ 2,365,894</u>



**HARPENDEN MENCAP****NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2017**

(continued)

**17. MOVEMENTS IN FUNDS (continued)****Purpose of restricted funds**

**Building Fund:** This fund is for donations and other monies received, including grants, as specified by the donors. Regular donations of £1,200 were added to the fund, to leave a balance carried forward of £20,043.

**Refurbishment Fund:** Fundraising activities were undertaken to raise funds for the refurbishment of rooms within Stairways. £9,250 was collected and fully expended during the year on expense and capital items.

**Pine Court - greenhouse:** The remainder balance of £105 brought forward was expended during the year.

**Amenities:** The Amenities Fund balance brought forward of £12,690 was supplemented by incoming resources of the year of £131. Total outgoing resources of £7,590, including capital items of £375, were incurred to further enhance the lives of the Residents, leaving a balance carried forward of £5,231.

**Children's Services Equipment Fund:** The final balance of £1,433, from an original donation of £14,169 from the UPS Foundation, was expended during the year.

**Vehicle fund - Kia:** Fundraising and donations during the year raised £8,340 towards the cost of a new vehicle. A Kia has been acquired on a lease contract and costs of £4,298 have been spent from this fund, leaving a balance of £4,042 carried forward.

**Vehicle fund - Peugeot:** The balance brought forward of £950 was supplemented by a further donation of £1,000. After meeting insurance costs of £1,083 there is a balance carried forward of £867.

**Purpose of designated funds**

**Building fund:** The Executive Committee designated a fund of £100,000 to be retained for future building projects and to which a share of bank interest is accumulated annually. The incoming resources for the year represent the fund's share of interest receivable in 2016/17, amounting to £124, leaving a balance carried forward and available for future projects of £100,981.

**Major Building Repairs fund:** In the light of the Charity's investment in freehold property, the Executive Committee considered it appropriate, in 2013/14, to set up a designated fund to cover major repairs. A further transfer of £5,000 has been made this year from the general fund. During the course of the year, £6,354 was expended in respect of major or exceptional repairs at Stairways, leaving a balance carried forward of £25,329.

**Purpose of the general fund**

**General fund:** The unrestricted general fund is available for use in fulfilling the general objects of the charity. At 31st March 2017 the balance on this fund was £2,213,443 of which £2,065,835 has been used to acquire functional fixed assets. The remaining balance of £147,608 is available to be applied towards meeting the charity's currently assessed reserve requirement of £400,000. In view of the apparent funding shortfall of £252,392 at the year end, the Executive Committee continue to monitor both the reserves level requirement and the funds available in the current year.

**18. OTHER COMMITMENTS**

At 31st March 2017, the charity had no contingencies or other capital or financial commitments contracted for but not provided for (2016- None), except under non-cancellable operating leases, as follows:

	<b><u>Land &amp; Buildings</u></b>		<b><u>Equipment</u></b>	
	<b><u>2017</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>2016</u></b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Expiry date: Between one and five years	£ 19,000	£ 19,000	£ 6,624	£ 5,819

**19. NON-AUDIT SERVICES**

In common with many other businesses of our size and nature we use our auditors to assist us with the provision of other services from time to time. During the year ended 31st March 2017 they carried out an examination of residents' finances.