

COMPANY REGISTRATION NUMBER: 05991685

CHARITY REGISTRATION NUMBER: 1117761

Throughcare Housing & Support Ltd
Company Limited by Guarantee
Financial Statements
30 November 2017

GARRATTS WOLVERHAMPTON LIMITED

Chartered Accountants & statutory auditor
29 Waterloo Road
Wolverhampton
WV1 4DJ

Throughcare Housing & Support Ltd

Company Limited by Guarantee

Financial Statements

Year ended 30 November 2017

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Throughcare Housing & Support Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 November 2017

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the company for the year ended 30 November 2017.

Reference and administrative details

Registered charity name Throughcare Housing & Support Ltd

Charity registration number 1117761

Company registration number 05991685

Principal office and registered office 11A Well Street
Hockely
Birmingham
West Midlands
B19 3BG
England

The trustees

Mrs K Kaur (Director)	
Mrs V J Hylton	(Appointed 1 May 2017)
Mr E Olaiya	(Appointed 1 May 2017)
Mr H Rodney	(Appointed 1 May 2017)
Baron J Bhatti	(Resigned 8 May 2017)
Mr R Bhardwaj	(Resigned 8 May 2017)
S Irshad	(Resigned 8 May 2017)
Mrs R Behal	(Resigned 8 May 2017)

Company secretary Miss Louise Wallace

Auditor Garratts Wolverhampton Limited
Chartered Accountants & statutory auditor
29 Waterloo Road
Wolverhampton
WV1 4DJ

Structure, governance and management

The company is registered as a private company limited by guarantee and not having a share capital.

The subscribers to the memorandum are the first members of the Charity but membership is open to other individuals or organisations who apply to the Charity and are approved by the directors.

Under charity law those persons having the general control and management of the administration of the Charity are deemed to be charity trustees.

Trustee Induction & Training

Advice for Trustees published by the Charity Commission is given to new Trustees and new guidance is notified and made available to Trustees.

Throughcare Housing & Support Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2017

Objectives and activities

The company operates as a charity to provide housing and support to disadvantaged members of the community.

Public benefit

The trustees, having considered s.17 of the Charities Act 2011, have satisfied themselves that they have complied with the duty to have regard to the Public Benefit guidance published by the Charity Commission. The activities and achievements of the charity are outlined throughout this trustees report and we believe demonstrate that the charity is providing public benefit.

Achievements and performance

Over the last year, the company won a legal case against the local authority and has now had reinstatement of its exempt status. This has led to an improvement in the company's financial standing and the Trustees aim to expanding the hostel and client base by an additional 30% by the end of the next financial year.

The company has already added more hostels to its client base and aims to further increase this to reinstate it to its former sound financial standing. The company has developed the support department and has successfully housed and supported the majority of its clients this year through the "move on" programme into independent living. Throughcare has expanded its offering with the opening of hostels for unaccompanied asylum seeking minors and asylum seekers with the aim of providing housing and support. Throughcare has been in touch with various local authorities and has accommodation ready for use.

Throughcare continues to develop the West midlands consortium framework agreement with Staffordshire as lead council and has achieved an extension of this contract. Throughcare also continues to work with Birmingham Children services. The company has started the process of registering as a social landlord which will greatly improve outcomes for its clients and customers.

Financial review

Throughcare continues to source for funds for its charitable activities from various funding bodies. It currently has pending applications with charitable trusts and foundations.

Throughcare won its claim against the council regarding the removal of its exempt status. This has led to substantial financial improvement and it continues to work to improve this arm of business. Throughcare continues to expand its business scope with the aim of continuing to progress and expand the services offered by the charity.

Reserves Policy

The Trustees review the reserves regularly to ascertain that Throughcare will continue in its charitable activities for the near future. The funds are in deficit due to a legal court case that is currently ongoing which the Trustees believe will be successful.

Plans for future periods

Throughcare is relocating its administration operation and has plans to open a resource centre to train more clients and staff and also to commence the existing apprenticeship programme in the next financial year. Throughcare also plans to expand the current 24 hour hostels, develop a service for unaccompanied asylum seeking minors and develop its other areas of business.

Throughcare Housing & Support Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2017

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 18 May 2018 and signed on behalf of the board of trustees by:

Mrs V Hylton
Trustee

Throughcare Housing & Support Ltd

Company Limited by Guarantee

Trustees' Responsibilities Statement

Year ended 30 November 2017

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

Company law requires the company 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 the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments 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 company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Throughcare Housing & Support Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Throughcare Housing & Support Ltd

Year ended 30 November 2017

Opinion

Independent examiner's statement

In connection with my examination nothing has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 386 of the Companies Act 2006); and
- accounts are prepared which agree 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; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Throughcare Housing & Support Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Throughcare Housing & Support Ltd *(continued)*

Year ended 30 November 2017

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Throughcare Housing & Support Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Throughcare Housing & Support Ltd *(continued)*

Year ended 30 November 2017

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Throughcare Housing & Support Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Throughcare Housing & Support Ltd *(continued)*

Year ended 30 November 2017

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

J.T. Hitchen FCA (Senior Statutory Auditor)

For and on behalf of
Garratts Wolverhampton Limited
Chartered Accountants & statutory auditor

29 Waterloo Road
Wolverhampton
WV1 4DJ

18 May 2018

Throughcare Housing & Support Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 November 2017

		2017	2016
		Unrestricted funds	Total funds
	Note	£	£
Income and endowments			
Charitable activities	5	375,688	428,764
Total income		<u>375,688</u>	<u>428,764</u>
Expenditure			
Expenditure on charitable activities	6,7	386,295	450,141
Total expenditure		<u>386,295</u>	<u>450,141</u>
Net expenditure and net movement in funds		<u>(10,607)</u>	<u>(21,377)</u>
Reconciliation of funds			
Total funds brought forward		(90,960)	(69,583)
Total funds carried forward		<u>(101,567)</u>	<u>(90,960)</u>

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 12 to 20 form part of these financial statements.

Throughcare Housing & Support Ltd

Company Limited by Guarantee

Statement of Financial Position

30 November 2017

	Note	2017 £	£	2016 £
Fixed Assets				
Tangible fixed assets	12		–	116
Creditors: amounts falling due within one year	14	<u>101,567</u>		<u>91,076</u>
Net Current Liabilities			<u>101,567</u>	<u>91,076</u>
Total Assets Less Current Liabilities			<u>(101,567)</u>	<u>(90,960)</u>
Net Liabilities			<u>(101,567)</u>	<u>(90,960)</u>
Funds of the Charity				
Unrestricted funds			<u>(101,567)</u>	<u>(90,960)</u>
Total charity funds	16		<u>(101,567)</u>	<u>(90,960)</u>

For the year ending 30 November 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 18 May 2018, and are signed on behalf of the board by:

Mrs K Kaur (Director)
Director

The notes on pages 12 to 20 form part of these financial statements.

Throughcare Housing & Support Ltd

Company Limited by Guarantee

Statement of Cash Flows

Year ended 30 November 2017

	Note	2017 £	2016 £
Cash Flows from Operating Activities			
Net expenditure		(10,607)	(21,377)
<i>Adjustments for:</i>			
Depreciation of tangible fixed assets		116	257
Accrued income		(71)	—
<i>Changes in:</i>			
Trade and other creditors		10,820	16,048
Cash generated from operations		<u>258</u>	<u>(5,072)</u>
Net cash from/(used in) operating activities		<u>258</u>	<u>(5,072)</u>
Net Increase/(Decrease) in Cash and Cash Equivalents		258	(5,072)
Cash and Cash Equivalents at Beginning of Year		(4,804)	268
Cash and Cash Equivalents at End of Year	13	<u>(4,546)</u>	<u>(4,804)</u>

The notes on pages 12 to 20 form part of these financial statements.

Throughcare Housing & Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 November 2017

1. General information

The company is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 11A Well Street, Hockely, Birmingham, West Midlands, B19 3BG, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Incoming resources

Incoming resources are recognised in the year to which they relate. Incoming resources are recognised in the year to which they relate.

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 December 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 19.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amount reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Throughcare Housing & Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2017

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Throughcare Housing & Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2017

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Throughcare Housing & Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2017

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Throughcare Housing & Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2017

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is registered as a private company limited by guarantee and not having a share capital.

5. Charitable activities

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Local authority/Childrens Services contract payments	375,630	375,630	423,973	423,973
Other Contracts	58	58	4,791	4,791
	<u>375,688</u>	<u>375,688</u>	<u>428,764</u>	<u>428,764</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Activity type 1	134,067	134,067	166,693	166,693
Support costs	252,228	252,228	283,448	283,448
	<u>386,295</u>	<u>386,295</u>	<u>450,141</u>	<u>450,141</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2017 £	Total fund 2016 £
Activity type 1	134,067	249,826	383,893	447,741
Governance costs	—	2,402	2,402	2,400
	<u>134,067</u>	<u>252,228</u>	<u>386,295</u>	<u>450,141</u>

Throughcare Housing & Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2017

8. Analysis of support costs

	Analysis of support costs activity	Analysis of support costs activity	Analysis of support costs activity	Analysis of support costs activity	Analysis of support costs activity	Total 2017	Total 2016
	1	2	3	4	5	£	£
Staff costs	160,069	6,353	348	—	—	166,770	—
Premises	20,200	18,142	—	—	—	38,342	—
General office	11,926	6,450	—	—	—	18,376	—
Support costs - Other costs type 1	18,596	4,999	116	2,641	1,490	27,842	—
	<u>210,791</u>	<u>35,944</u>	<u>464</u>	<u>2,641</u>	<u>1,490</u>	<u>251,330</u>	<u>—</u>

Throughcare Housing & Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2017

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2017	2016
	£	£
Depreciation of tangible fixed assets	<u>116</u>	<u>257</u>

10. Staff costs and emoluments

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2017	2016
	£	£
Wages and salaries	160,069	189,839
Social security costs	6,353	7,062
Employer contributions to pension plans	348	—
	<u>166,770</u>	<u>196,901</u>

The average head count of employees during the year was 17 (2016: 17). The average number of full-time equivalent employees during the year is analysed as follows:

	2017	2016
	No	No
Number of staff	<u>17</u>	<u>17</u>

No employee received employee benefits of more than £60,000 during the year (2016: Nil).

11. Trustee remuneration and expenses

No employee received remuneration of more than £60,000 during the year.

12. Tangible fixed assets

	Equipment	Total
	£	£
Cost		
At 1 December 2016 and 30 November 2017	<u>3,595</u>	<u>3,595</u>
Depreciation		
At 1 December 2016	3,479	3,479
Charge for the year	116	116
At 30 November 2017	<u>3,595</u>	<u>3,595</u>
Carrying amount		
At 30 November 2017	<u>—</u>	<u>—</u>
At 30 November 2016	<u>116</u>	<u>116</u>

Throughcare Housing & Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2017

13. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2017	2016
	£	£
Bank overdrafts	<u>(4,546)</u>	<u>(4,804)</u>

14. Creditors: amounts falling due within one year

	2017	2016
	£	£
Bank loans and overdrafts	4,546	4,804
Accruals and deferred income	1,539	1,610
Social security and other taxes	64,767	60,576
Other creditors	<u>30,715</u>	<u>24,086</u>
	<u>101,567</u>	<u>91,076</u>

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £348 (2016: £Nil).

16. Analysis of charitable funds

Unrestricted funds

	At 1 December 2 016	Income	Expenditure	At 30 November 2017
	£	£	£	£
General funds	<u>(90,960)</u>	<u>375,688</u>	<u>(386,295)</u>	<u>(101,567)</u>

17. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2017	Total Funds 2016
	£	£	£
Tangible fixed assets	—	—	114
Defined benefit pension	<u>(101,567)</u>	<u>(101,567)</u>	—
Net liabilities	<u>(101,567)</u>	<u>(101,567)</u>	<u>114</u>

18. Related parties

The company was under the control of Mrs K Kaur (Director), during the current and previous year.

Throughcare Housing & Support Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2017

19. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 December 2015.

No transitional adjustments were required in the retained funds or income or expenditure for the year.

Throughcare Housing & Support Ltd

Company Limited by Guarantee

Management Information

Year ended 30 November 2017

The following pages do not form part of the financial statements.

Throughcare Housing & Support Ltd

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 30 November 2017

	2017 £	2016 £
Income and endowments		
Charitable activities		
Local authority/Childrens Services contract payments	375,630	423,973
Other Contracts	58	4,791
	<u>375,688</u>	<u>428,764</u>
Total income	<u>375,688</u>	<u>428,764</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	160,069	189,839
Employer's NIC	6,353	7,062
Pension costs	348	—
Rent	20,200	17,833
Rates and water	2,262	1,767
Light and heat	18,142	27,716
Insurance	18,595	16,904
Motor vehicle expenses	4,999	3,827
Legal and professional fees	2,402	2,700
Telephone	11,926	11,924
Other office costs	6,450	11,963
Depreciation	116	257
Rentals Paid and Sundry Costs	126,766	146,447
Repairs and Bank Charges	7,667	11,902
	<u>386,295</u>	<u>450,141</u>
Total expenditure	<u>386,295</u>	<u>450,141</u>
Net expenditure	<u>(10,607)</u>	<u>(21,377)</u>

Throughcare Housing & Support Ltd

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 30 November 2017

	2017 £	2016 £
Expenditure on charitable activities		
Activity type 1		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - rates & water	2,262	1,767
Direct charitable activity 1 - light & heat	1,500	14,037
Property rentals paid	124,128	141,099
Property repairs and maintenance	6,177	9,790
	<u>134,067</u>	<u>166,693</u>
<i>Support costs</i>		
Support charitable activity 1 - wages/salaries	160,069	189,839
Support charitable activity 1 - employer's NIC	6,353	7,062
Support charitable activity 1 - pension costs	348	—
Support charitable activity 1 - Office rent and rates	20,200	17,833
Support charitable activity 1 - light & heat	16,642	13,679
Support charitable activity 1 - insurance	18,595	16,904
Support charitable activity 1 - motor expenses and travel	4,999	3,827
Support charitable activity 1 - legal and professional fees	—	300
Support charitable activity 1 - telephone	11,926	11,924
Support charitable activity 1 - stationary and postage	6,450	11,963
Support charitable activity 1 - depreciation	116	257
Support charitable activity 1 - sundry expenses	2,638	5,348
Support charitable activity 1 - bank charges	1,490	2,112
	<u>249,826</u>	<u>281,048</u>
Governance costs		
Governance costs - accountancy fees	2,402	2,400
	<u>386,295</u>	<u>450,141</u>
Expenditure on charitable activities	<u>386,295</u>	<u>450,141</u>