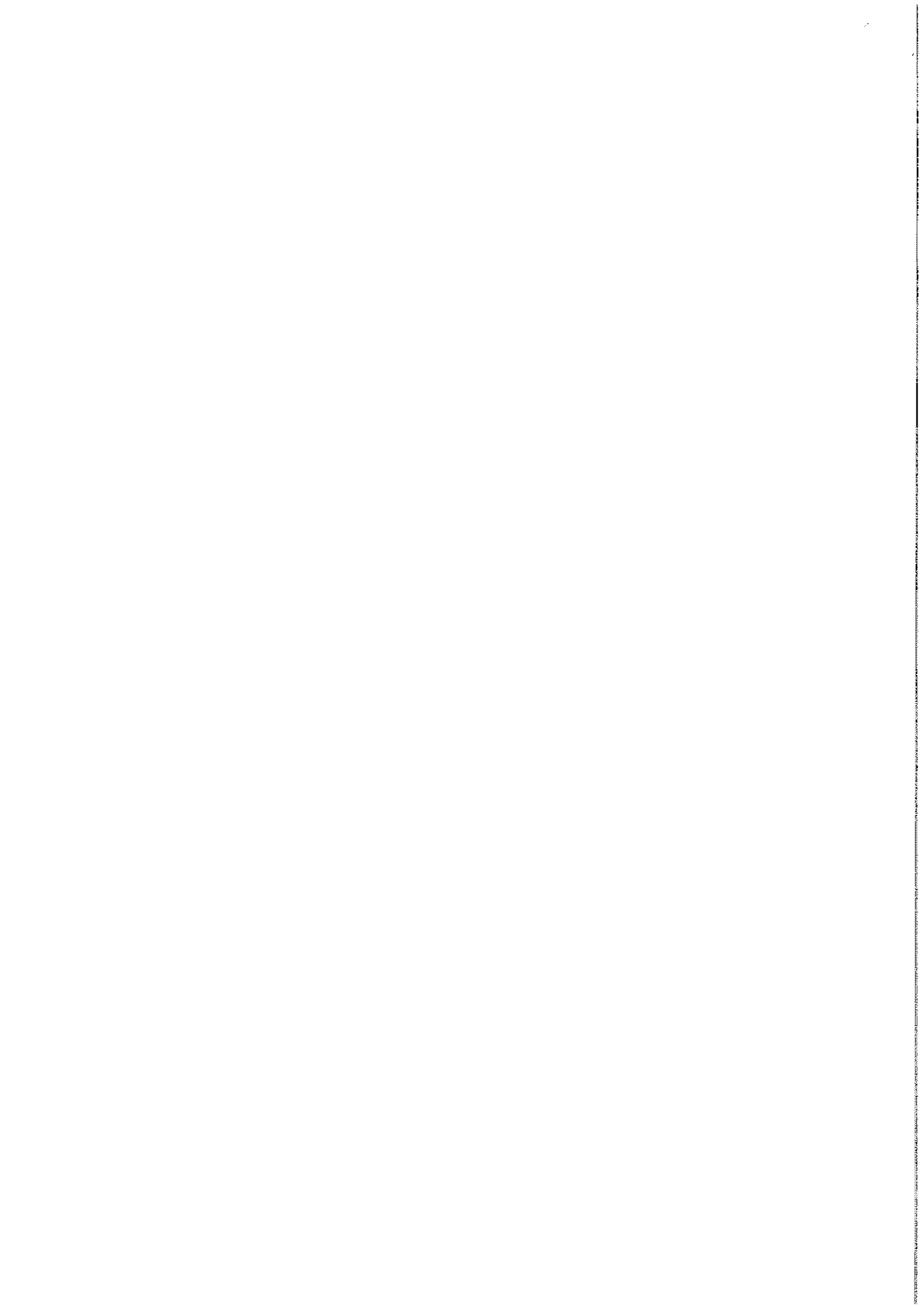


COMPANY REGISTRATION NUMBER: 01379184
CHARITY REGISTRATION NUMBER: 508466

**Heathbank Support Services
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2018**

MR A. BROOKS F.C.A.
Chartered accountant
Morris Gregory
County End Business Centre
Jackson Street
Springhead
Oldham
OL4 4TZ



Heathbank Support Services

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2018

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Heathbank Support Services

Company Limited by Guarantee

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

Year ended 31 March 2018

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2018.

Reference and administrative details

Registered charity name Heathbank Support Services
Charity registration number 508466
Company registration number 01379184
Principal office and registered office Heathbank
82 Windsor Road
Oldham
OL8 1RP

The trustees

Mrs A Ball
Mrs V Seddon
Mrs A Marsden (Resigned 9 July 2018)
Mr A Vickers

Executive Committee

Mr P. Murphy (Chair)
Mrs V. Seddon (Vice chair)
Mr S. Murphy
Mrs A. Ball
Mrs A. Marsden
Mrs M. Yarwood
Mr P. Seddon
Mr J. Heap
Mr A. Vickers

Company secretary Mrs A.L. Marshall

Independent examiner Mr A. Brooks F.C.A.
Morris Gregory
County End Business Centre
Jackson Street
Springhead
Oldham
OL4 4TZ

Heathbank Support Services

Company Limited by Guarantee

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

Year ended 31 March 2018

Structure, governance and management

Heathbank Support Services is a charitable company limited by guarantee. It is governed by Memorandum and Articles of Association. The members of the company are the current trustees identified above. In the event of the charity being wound up, the liability of the members will be limited to £1 per member.

Principal objectives and policies

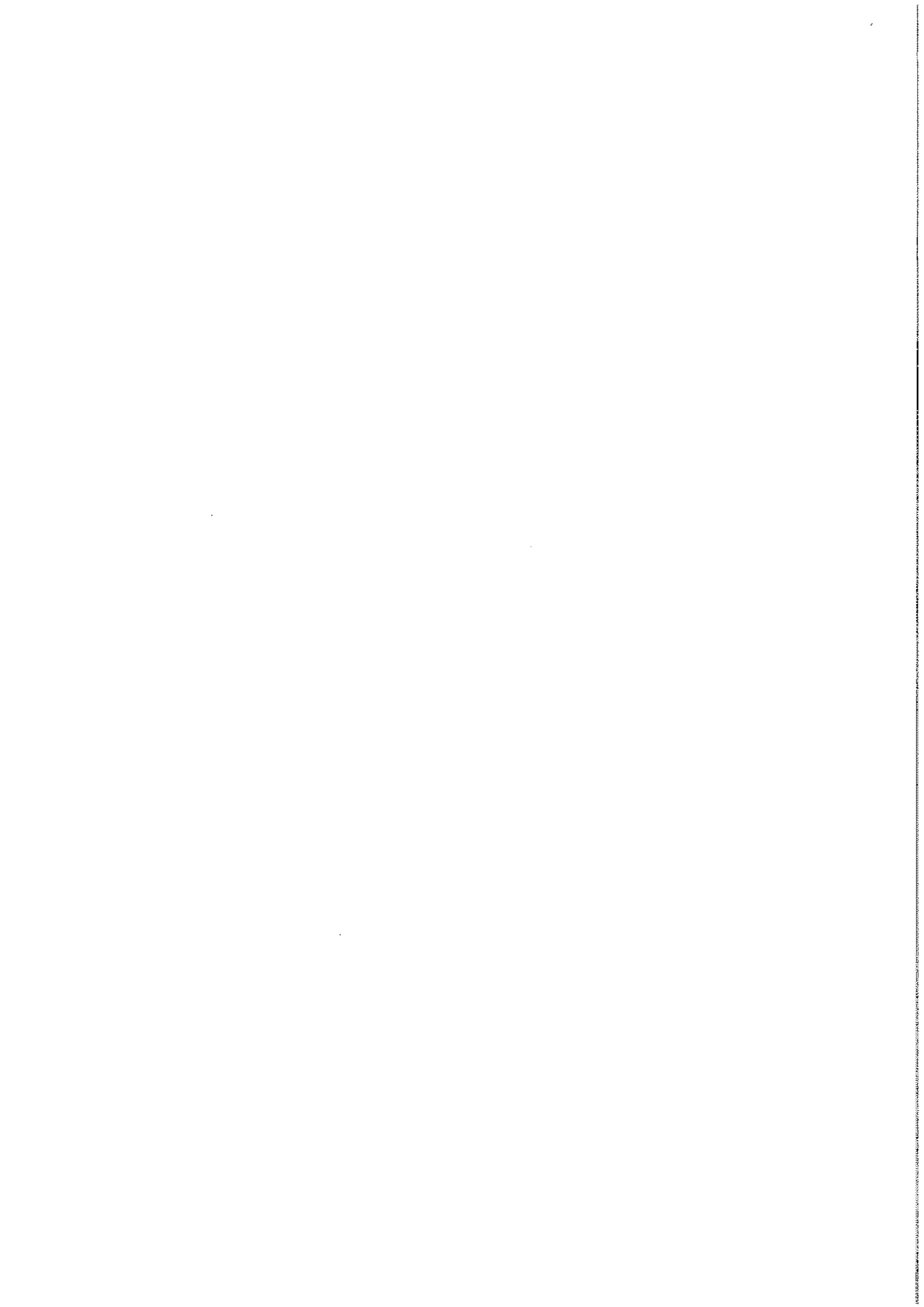
The objects for which the Society is established are entirely of a charitable nature and are set forth as follows.

- a) To provide for the care, welfare, interest, treatment, education and advancement of adults with Cerebral Palsy and learning difficulties.
- b) To raise money for the above purposes or any of them by such means as the Executive Committee of the Society may consider reasonable.
- c) To accept subscriptions and gifts for all or any of the purposes aforesaid and to sell and dispose of, or to lease and accept surrenders of leases of and to manage all real estate so received and not required to be or capable of being occupied for the purpose of the Society and generally to manage, invest and expend all moneys and properties belonging to the Society.
- d) To do all such other lawful things as are included or conducive to the attainment of the said other objectives.

Principles and beliefs and public benefit statement

The principle activity of the charitable society is for the care, welfare, interest, treatment, education and advice of disabled people. We believe that every individual has a right to control his or her own life and to share in the opportunities, enjoyment, challenges and responsibilities of everyday life. We believe that care and concern for each and every person and respect for their human rights is central to any caring community. We believe that people with a disability can be handicapped by the attitudes of others. We exist to enable men and women with learning difficulties to claim their rights, lead fulfilling and rewarding lives and play a full part in society. We shall achieve this purpose through a wide range of activities and services, which respond to individual needs, choices and rights. We expect the highest standards from our staff and volunteers, complete honesty and integrity, total professionalism and a commitment to the people whose interests we exist to serve. We are committed to establishing equality of opportunity for all and to the professional development of all our staff and volunteers.

The Executive Committee believe that the above clearly demonstrates the concept of public benefit as specified in Section 4 Charities Act 2011.



Heathbank Support Services

Company Limited by Guarantee

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

Year ended 31 March 2018

Principal objectives and policies *(continued)*

Organisation

Heathbank Support Services operates a Day Care Service at Heathbank, and employs paid support workers. Heathbank has a specialised vehicle which enables staff and service users to access community activities. Heathbank supports adults with learning difficulties in all daily living activities, enabling service users to be part of their community.

Heathbank support services also runs a Domiciliary Care Agency. We support adults with learning difficulties in their own homes, providing full support on 24 hours, 7 days a week, rota basis, providing adults with a disability independence within their own homes.

Strategic report

The following sections for review of progress and achievement and review of financial activities and affairs form the strategic report of the charity.

Review of progress and achievement

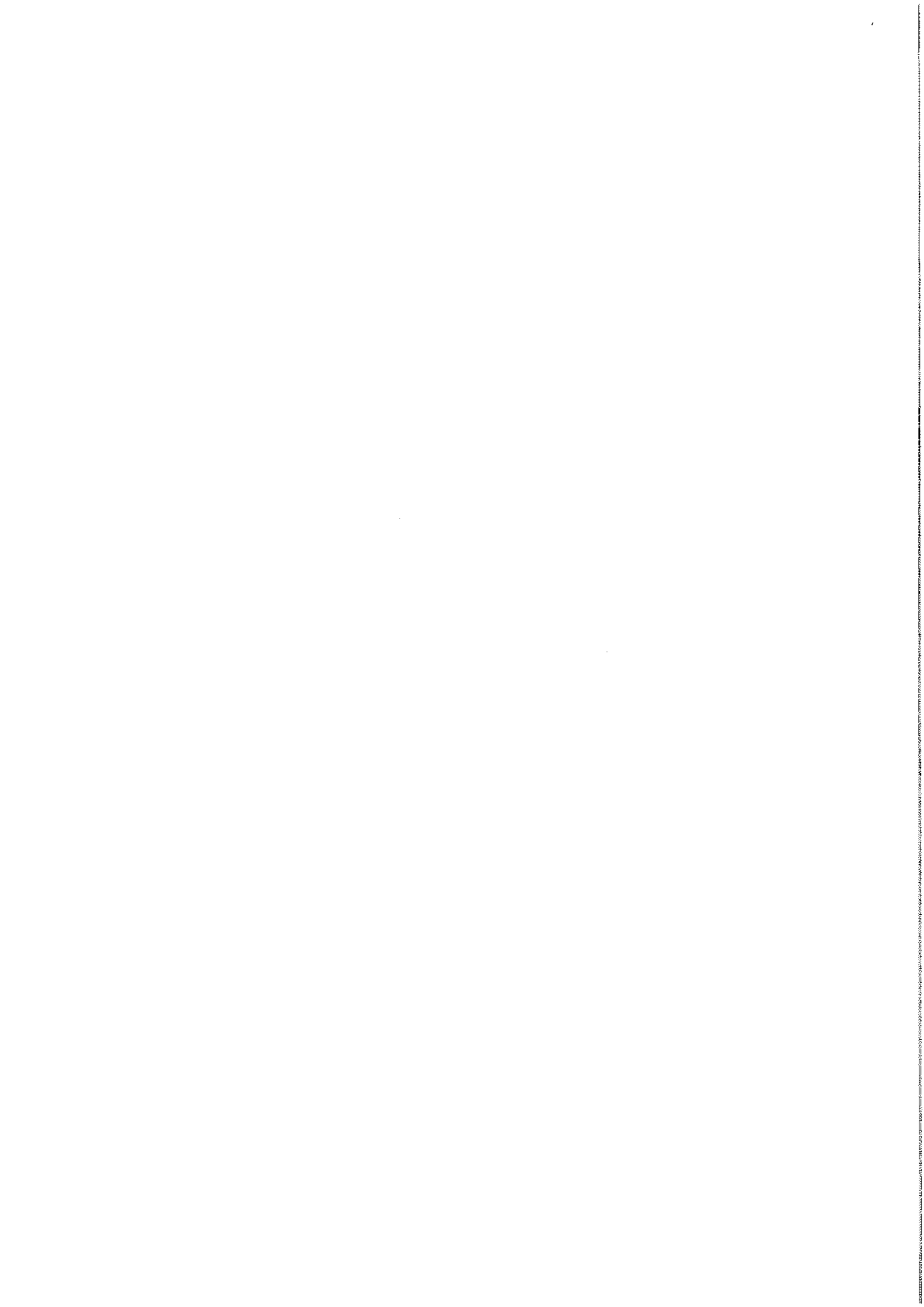
A deputy manager was appointed in October 2017 to ensure that in any absence periods of the general manager that quality control of the service and care can be maintained by the deputy.

During the year users of the Domiciliary Care Service have increased from 6 to 9.

There has been minimal changes to staff during the year which helps to ensure that all service users benefit from the continuity of care.

The charity maintains good relationships within OMBC which is encouraging for the continuation of future services.

There have been no audit visits from the Care Quality Commission or local authority during the period.



Heathbank Support Services

Company Limited by Guarantee

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

Year ended 31 March 2018

Review of financial activities and affairs

The reported net income of the year of £9,252 (2017 £79,595) comprises a surplus on activities of £6,509 (2017 £34,033); a gain on property and investments from fair value adjustments and profit on disposal of investments £2,743 (2017 £67,674). In 2017 there was also a loss on the disposal of the Heathside property and equipment of £22,112.

The reduction in the surplus on activities was anticipated following the constriction in services following the loss of the Heathside contract. Management have reviewed all areas of expenditure to reduce and control costs following the reduction in income.

During the year Red Watch of Chadderton Fire Station, Heathbank Day Centre staff and individuals within the community have continued to raise funds for the charity.

Policies regarding risks and reviews

Historically the Trustees and Executive Committee has endeavoured to maintain the charity's investments and net current assets at the level of costs for three months together with funds sufficient to meet redundancy costs and core committed costs. The Trustees and Executive Committee recognise that in the light of current guidance retained unrestricted funds should be maintained at a higher level. At March 31, 2018 the investments and net assets were approximately £650,000 which is sufficient to meet annual overheads for a year together with sufficient funds to meet closure costs.

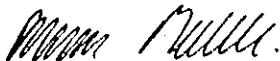
Plans for future periods

Management have identified a need in the local area to provide respite services for adults with learning difficulties and believe a designated area of the Day Care Centre can be made available to initiate this service.

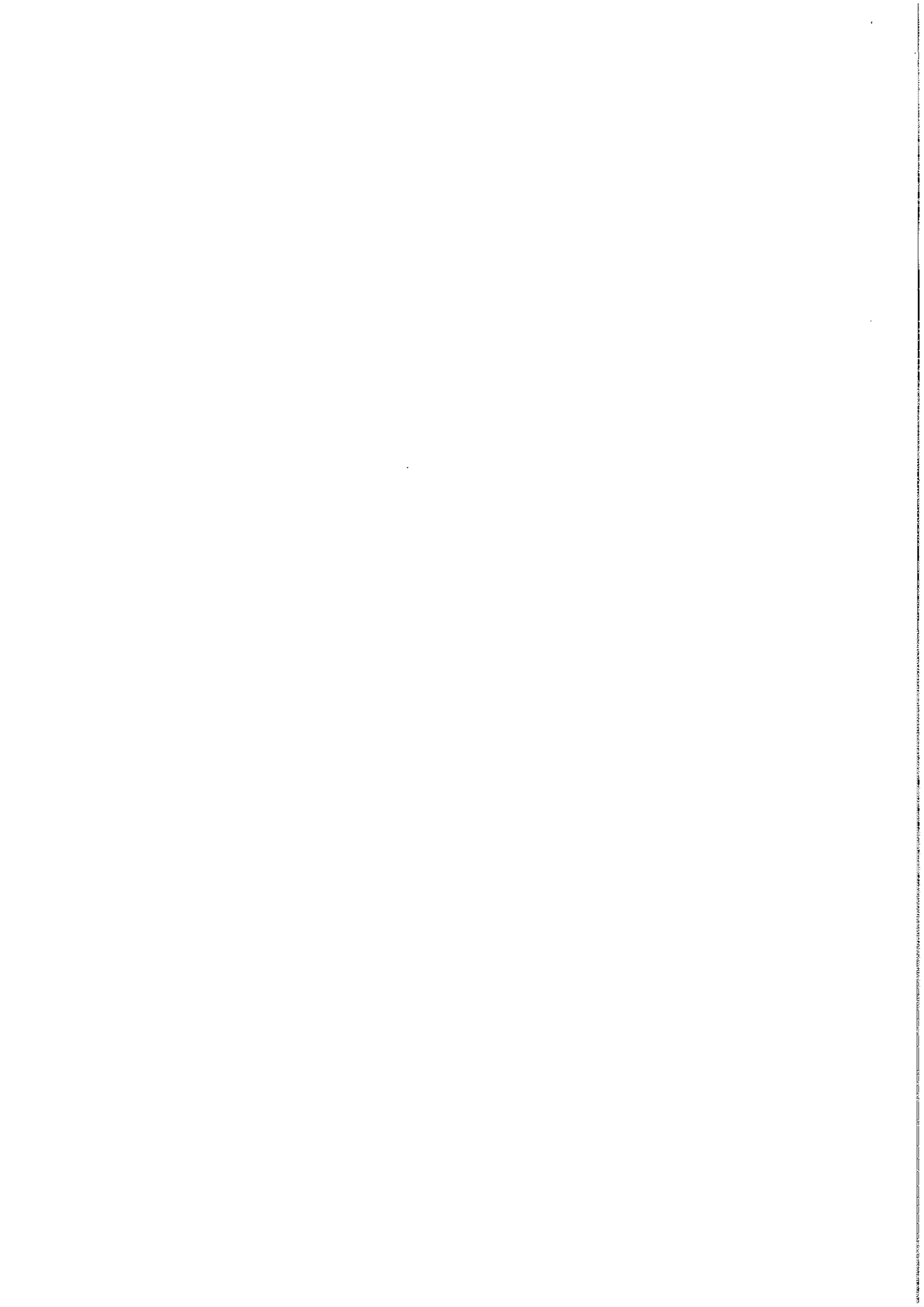
The transport service for Heathbank service users was launched during the year and now has four regular users for journeys to and from the Day Care Centre.

Management with the assistance of staff continue to undertake internal audits of all activities to ensure quality of service and identify, if possible, areas for improvement. Service contracts are continually under review to maintain quality and value for money for the charity.

The trustees' annual report and the strategic report were approved on 31 July 2018 and signed on behalf of the board of trustees by:



Mrs A.L. Marshall
Charity Secretary



Heathbank Support Services

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Heathbank Support Services

Year ended 31 March 2018

I report to the trustees on my examination of the financial statements of Heathbank Support Services ('the charity') for the year ended 31 March 2018.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

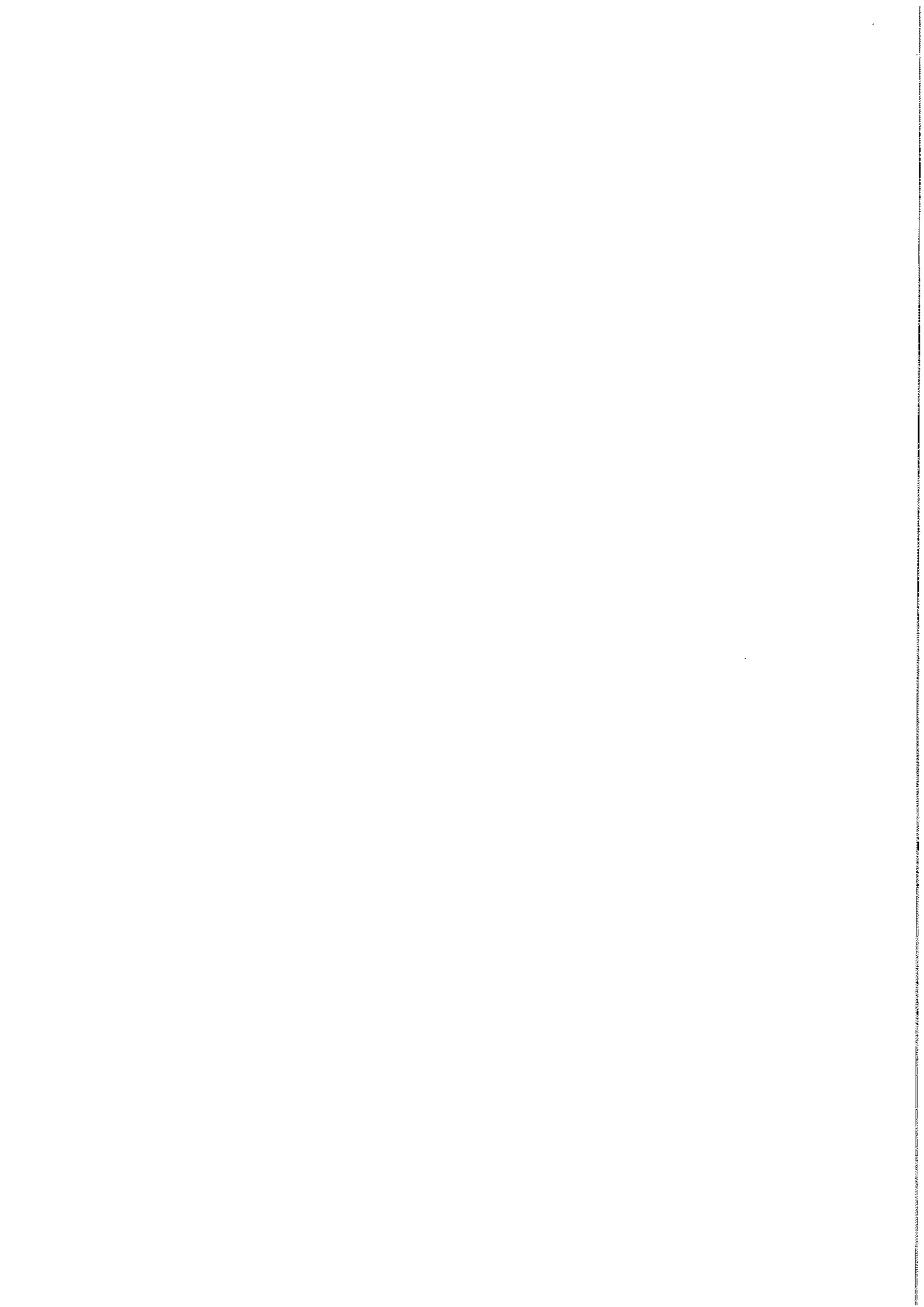
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).



Heathbank Support Services

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Heathbank Support Services (continued)

Year ended 31 March 2018

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr A. Brooks F.C.A.
Independent Examiner

Morris Gregory
County End Business Centre
Jackson Street
Springhead
Oldham
OL4 4TZ

31 July 2018

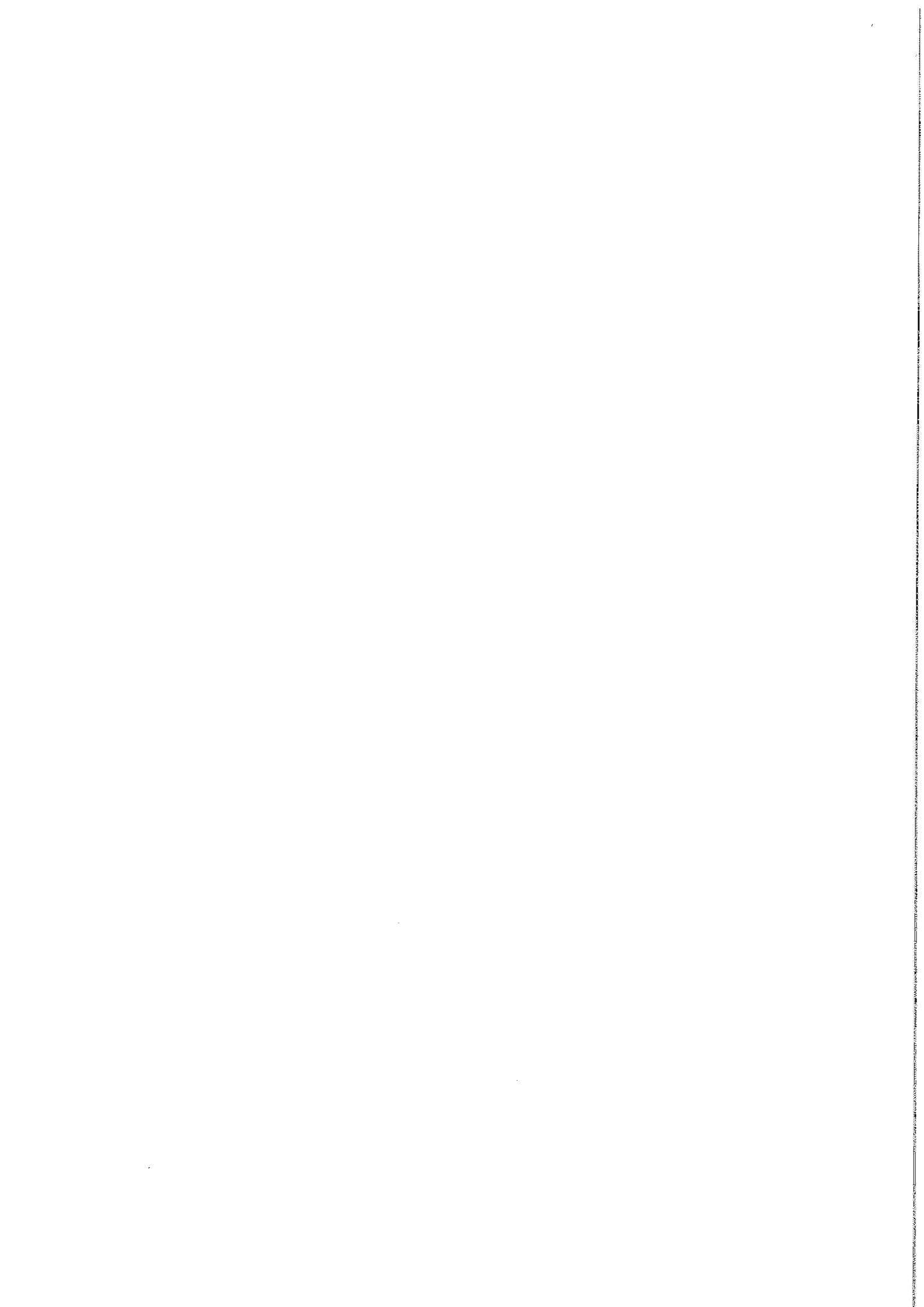


Heathbank Support Services
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2018

		Unrestricted funds £	2018 Restricted funds £	Total funds £	2017 Total funds £
Income	Note				
Donations and legacies	5	15,564	–	15,564	4,025
Charitable activities	6	172,356	92,695	265,051	472,833
Activities for generating funds	7	2,526	–	2,526	2,906
Investment income	8	5,956	–	5,956	5,720
Total income		<u>196,402</u>	<u>92,695</u>	<u>289,097</u>	<u>485,484</u>
Expenditure					
Expenditure on raising funds:					
Investment management costs	9	2,104	–	2,104	5,941
Expenditure on charitable activities	10,11	187,789	92,695	280,484	445,510
Loss on disposal of property	13	–	–	–	22,112
Total expenditure		<u>189,893</u>	<u>92,695</u>	<u>282,588</u>	<u>473,563</u>
Net gains on investments	14	2,743	–	2,743	67,674
Net income and net movement in funds		<u>9,252</u>	<u>–</u>	<u>9,252</u>	<u>79,595</u>
Reconciliation of funds					
Total funds brought forward		640,050	–	640,050	560,455
Total funds carried forward		<u>649,302</u>	<u>–</u>	<u>649,302</u>	<u>640,050</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 10 to 20 form part of these financial statements.



Heathbank Support Services

Company Limited by Guarantee

Statement of Financial Position

31 March 2018

	Note	2018 £	2017 £
Fixed assets			
Tangible fixed assets	19	95,807	98,873
Investments	20	380,958	374,393
		<u>476,765</u>	<u>473,266</u>
Current assets			
Debtors	21	34,521	56,215
Cash at bank and in hand		177,650	151,134
		<u>212,171</u>	<u>207,349</u>
Creditors: amounts falling due within one year	22	<u>39,634</u>	<u>40,565</u>
Net current assets		<u>172,537</u>	<u>166,784</u>
Total assets less current liabilities		<u>649,302</u>	<u>640,050</u>
Net assets		<u>649,302</u>	<u>640,050</u>
Funds of the charity			
Unrestricted funds		649,302	640,050
Total charity funds	24	<u>649,302</u>	<u>640,050</u>

For the year ending 31 March 2018 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

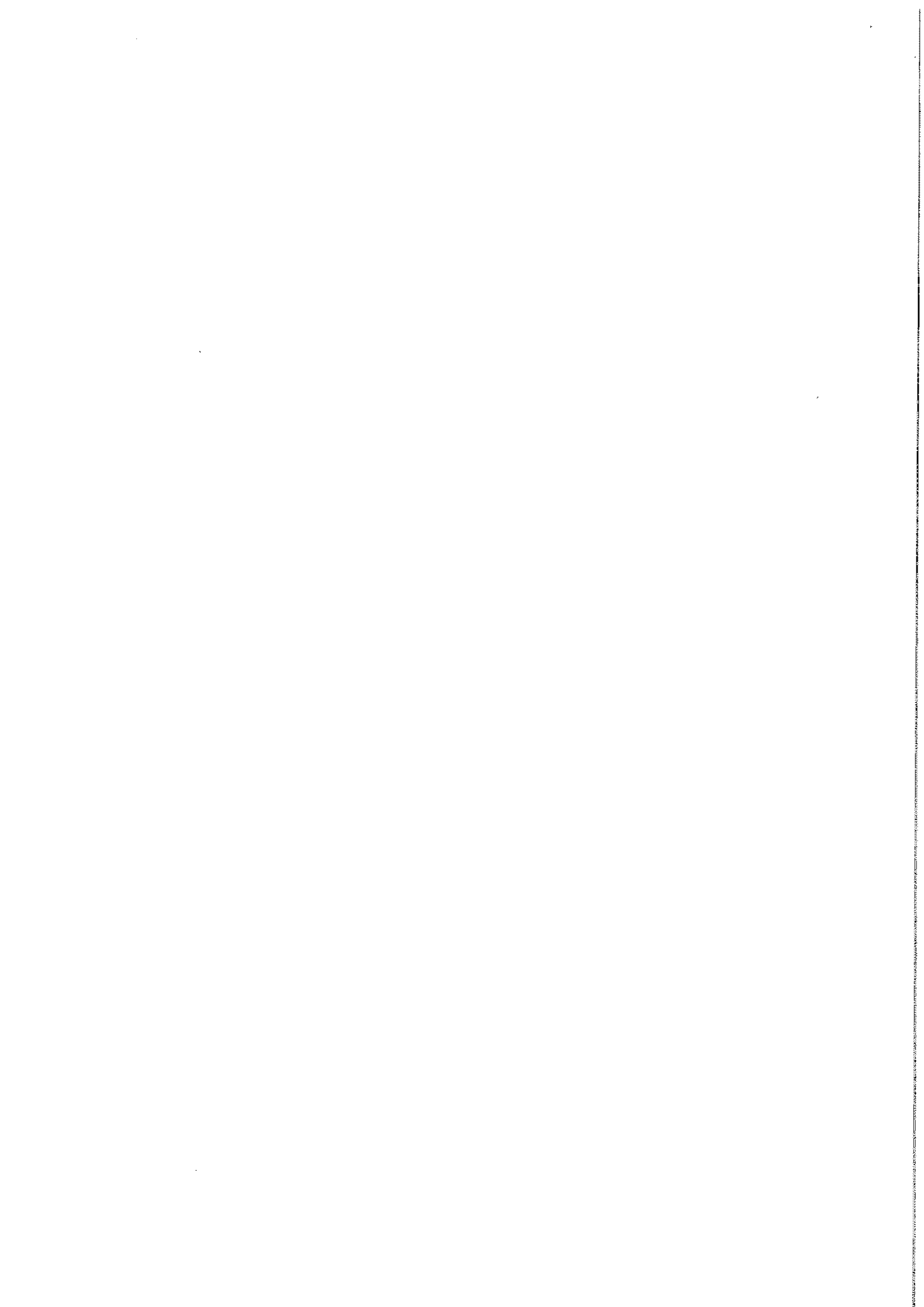
Directors' responsibilities:

- 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.

The statement of financial position
continues on the following page.

The notes on pages 10 to 20 form part of these financial statements.



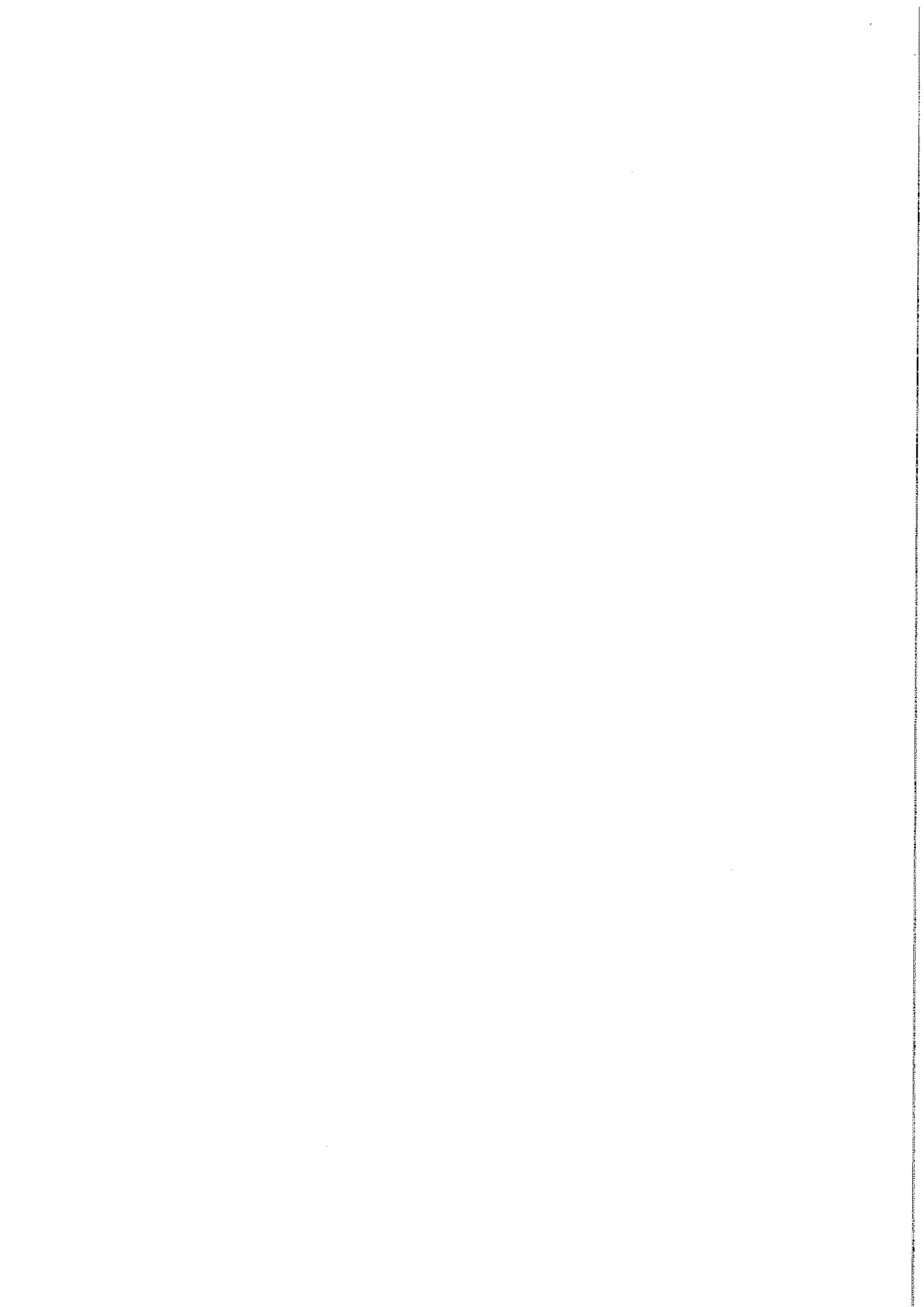
Heathbank Support Services
Company Limited by Guarantee
Statement of Financial Position *(continued)*
31 March 2018

These financial statements were approved by the board of trustees and authorised for issue on 31 July 2018, and are signed on behalf of the board by:

Mrs A Ball
Trustee

A. Ball

The notes on pages 10 to 20 form part of these financial statements.



Heathbank Support Services

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2018

1. General information

The charity 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 Heathbank, 82 Windsor Road, Oldham, OL8 1RP.

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

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 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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts 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.

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 projects or commitments.

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.



Heathbank Support Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

3. Accounting policies *(continued)*

Incoming resources

All income is 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 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.

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.

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.



Heathbank Support Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

3. Accounting policies *(continued)*

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:

Freehold property	-	1% straight line
Fixtures and fittings	-	20% straight line
Motor vehicles	-	20% straight line

Investments

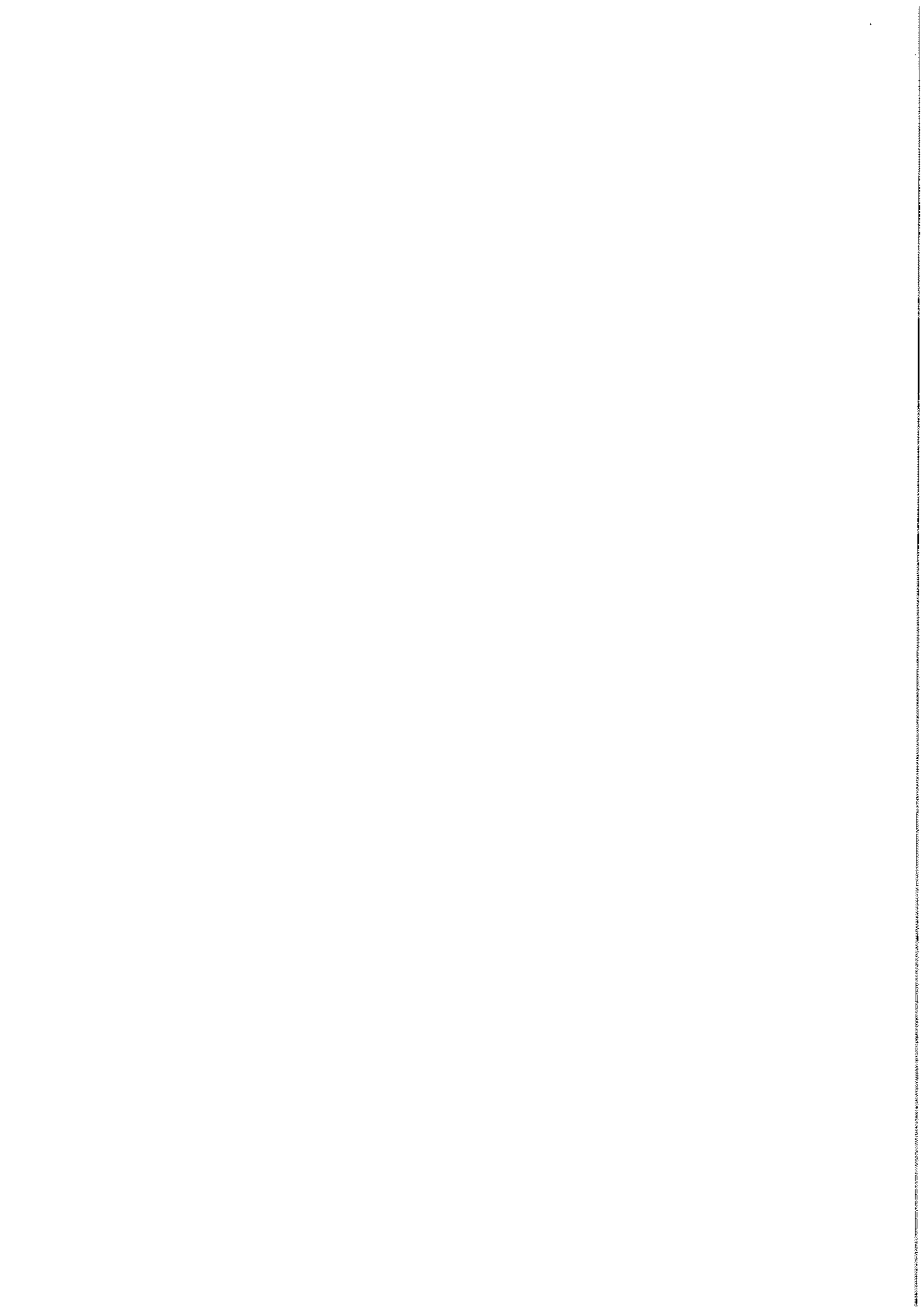
Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

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.

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.



Heathbank Support Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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 or preference 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.

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.

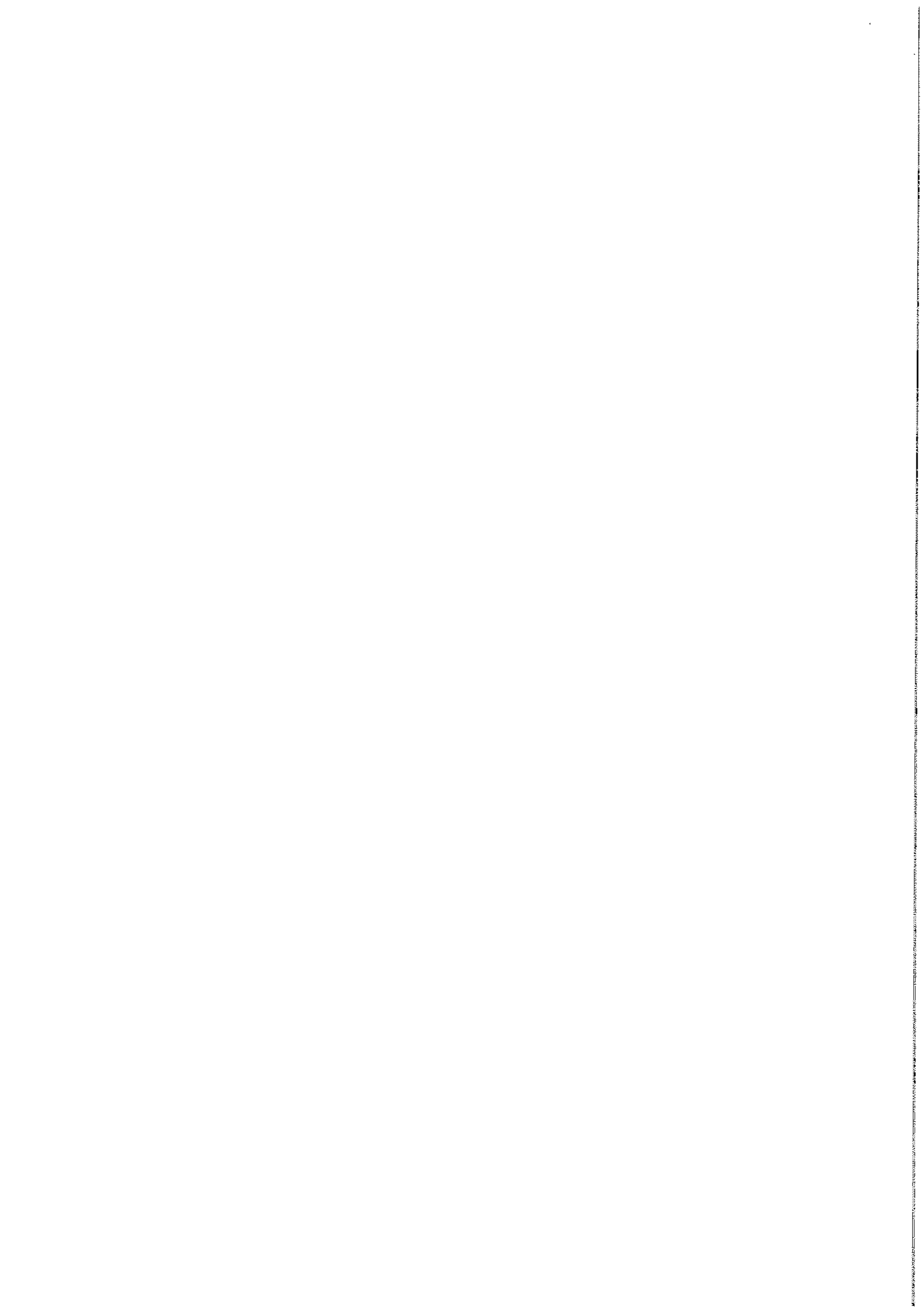
Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

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.

4. Limited by guarantee

The company is limited by guarantee. The guarantors of the company are the members whose liability in respect of the guarantee, as set out in the Articles of Association, is restricted to £1 per guarantor.



Heathbank Support Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Donations				
Donations	3,594	3,594	3,960	3,960
Legacies				
Legacies	11,970	11,970	65	65
	<u>15,564</u>	<u>15,564</u>	<u>4,025</u>	<u>4,025</u>

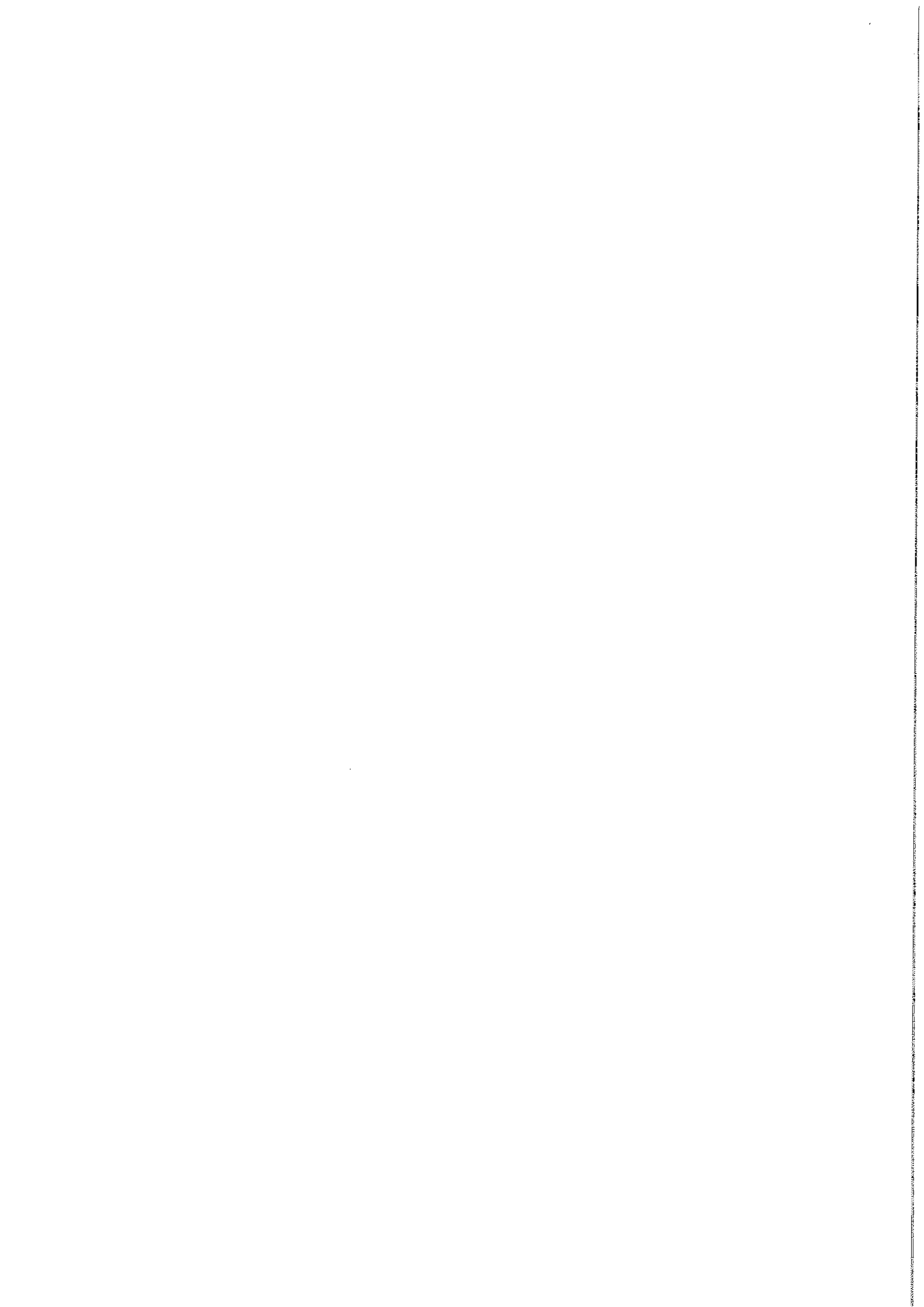
6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Providing domiciliary care	5,356	92,695	98,051
Providing residential and at home day care	166,720	–	166,720
Housing Benefit receipts	–	–	–
Other income	280	–	280
	<u>172,356</u>	<u>92,695</u>	<u>265,051</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Providing domiciliary care	90,933	163,949	254,882
Providing residential and at home day care	201,633	–	201,633
Housing Benefit receipts	16,318	–	16,318
Other income	–	–	–
	<u>308,884</u>	<u>163,949</u>	<u>472,833</u>

7. Activities for generating funds

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Fundraising by support groups	2,526	2,526	2,906	2,906



Heathbank Support Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

8. Investment Income

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Bank interest receivable	31	31	67	67
Investment interest and dividends	5,925	5,925	5,653	5,653
	<u>5,956</u>	<u>5,956</u>	<u>5,720</u>	<u>5,720</u>

9. Investment management costs

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Portfolio management	2,104	2,104	5,941	5,941

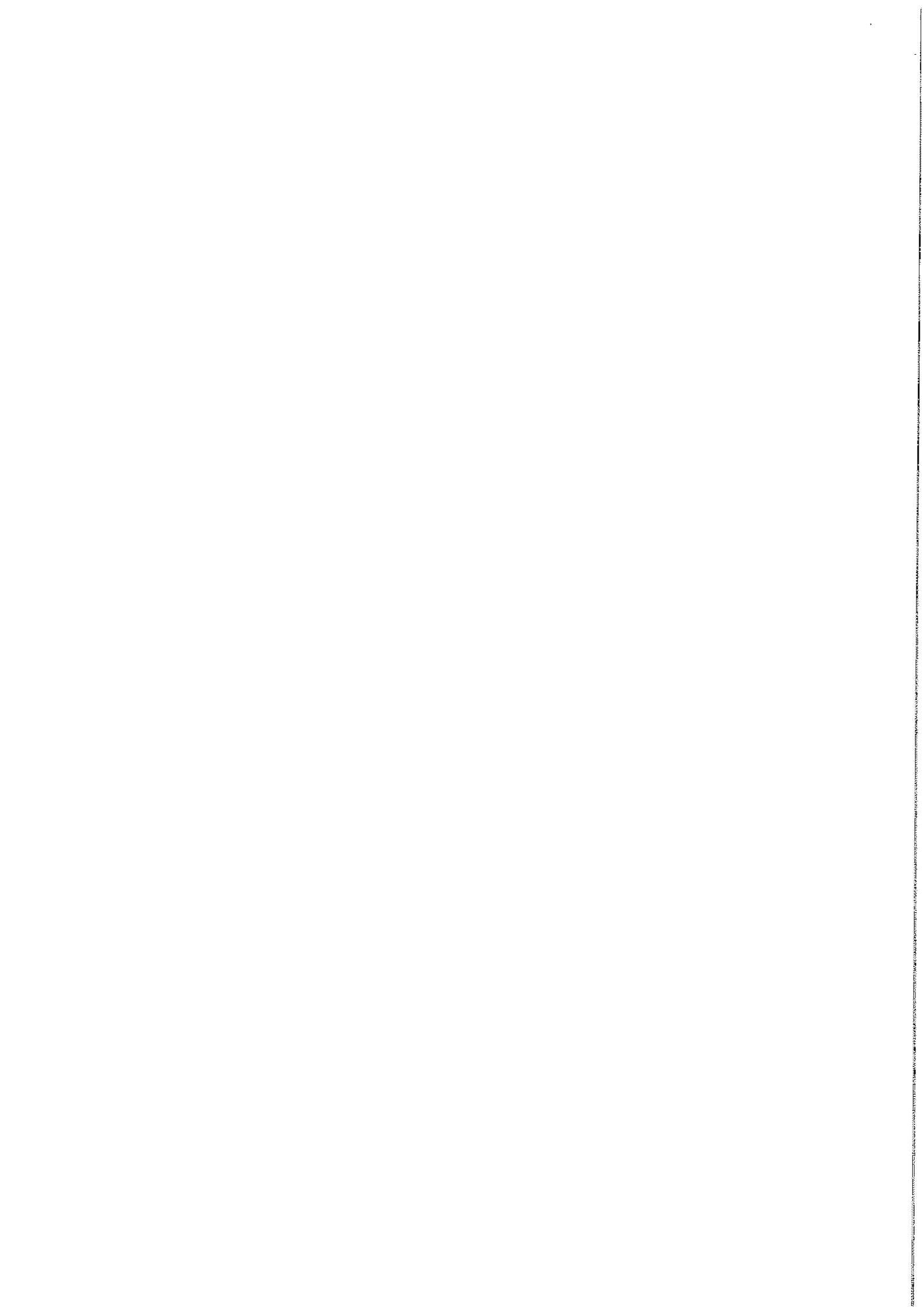
10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Domiciliary and day care services	157,301	78,550	235,851
Support costs	30,488	14,145	44,633
	<u>187,789</u>	<u>92,695</u>	<u>280,484</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Domiciliary and day care services	225,810	133,678	359,488
Support costs	55,751	30,271	86,022
	<u>281,561</u>	<u>163,949</u>	<u>445,510</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2018 £	Total fund 2017 £
Domiciliary and day care services	235,851	44,632	280,483	445,510



Heathbank Support Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

12. Analysis of support costs

	Analysis of support costs £	Total 2018 £	Total 2017 £
Staff costs	–	–	9,386
Premises	20,452	20,452	49,145
Communications and IT	854	854	1,189
General office	10,420	10,420	13,453
Professional fees	9,009	9,009	9,118
Depreciation	3,897	3,897	3,731
	<u>44,632</u>	<u>44,632</u>	<u>86,022</u>

13. Loss on disposal of property

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Loss on disposal of tangible fixed assets held for charity's own use	–	–	22,112	22,112

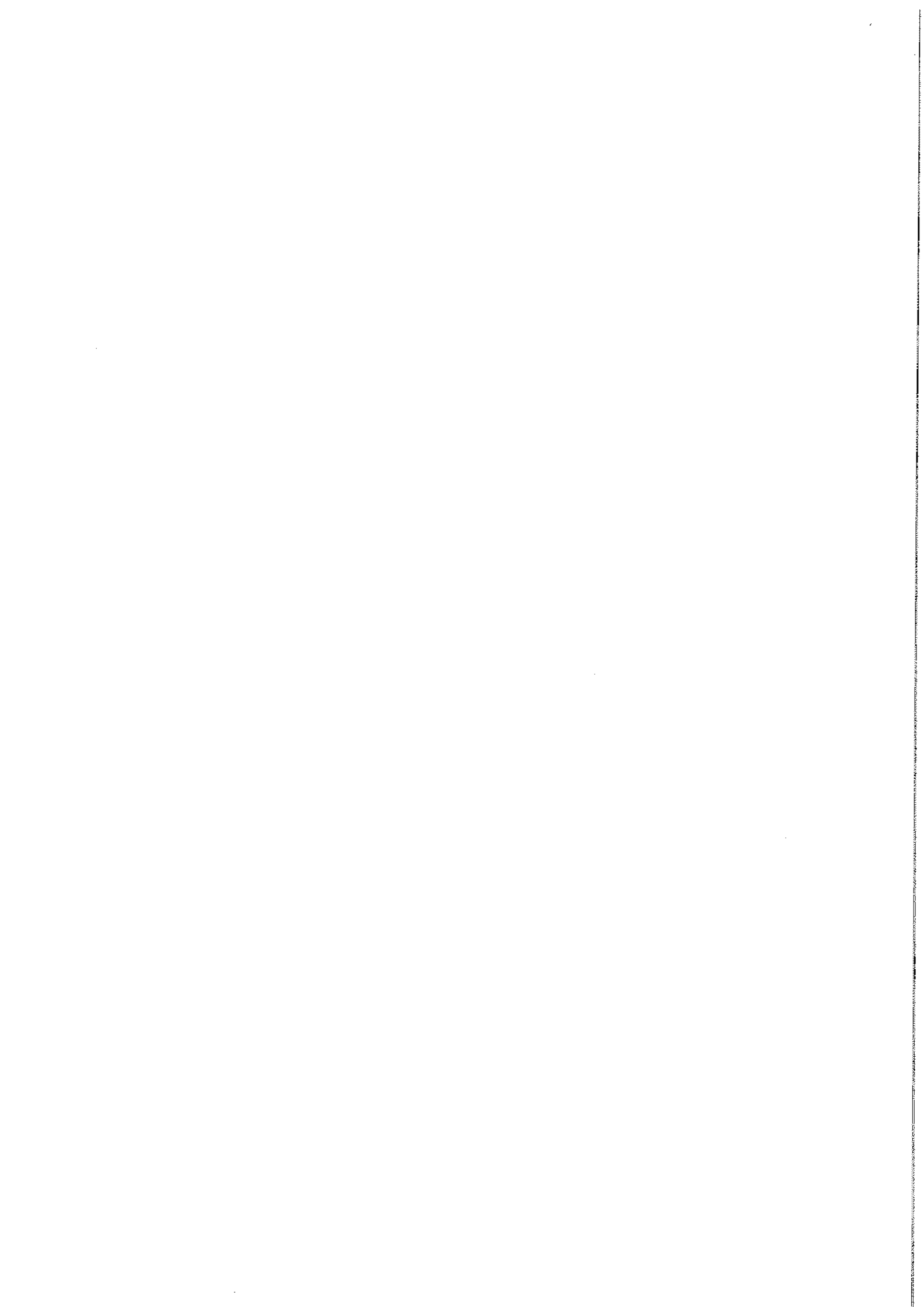
14. Net gains on investments

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Fair value gain on property	–	–	33,263	33,263
Fair value gain on listed investments	(438)	(438)	26,948	26,948
Gains/(losses) on investment disposals	<u>3,181</u>	<u>3,181</u>	<u>7,463</u>	<u>7,463</u>
	<u>2,743</u>	<u>2,743</u>	<u>67,674</u>	<u>67,674</u>

15. Net income

Net income is stated after charging/(crediting):

	2018 £	2017 £
Depreciation of tangible fixed assets	3,897	3,731
Loss on disposal of tangible fixed assets	–	22,112



Heathbank Support Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

16. Independent examination fees

	2018	2017
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	2,200	2,200
Other financial services	4,569	5,500
	<u>6,769</u>	<u>7,700</u>

17. Staff costs

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

	2018	2017
	£	£
Wages and salaries	220,739	333,346
Social security costs	5,613	12,362
Employer contributions to pension plans	2,541	3,386
Other employee benefits	–	6,000
	<u>228,893</u>	<u>355,094</u>

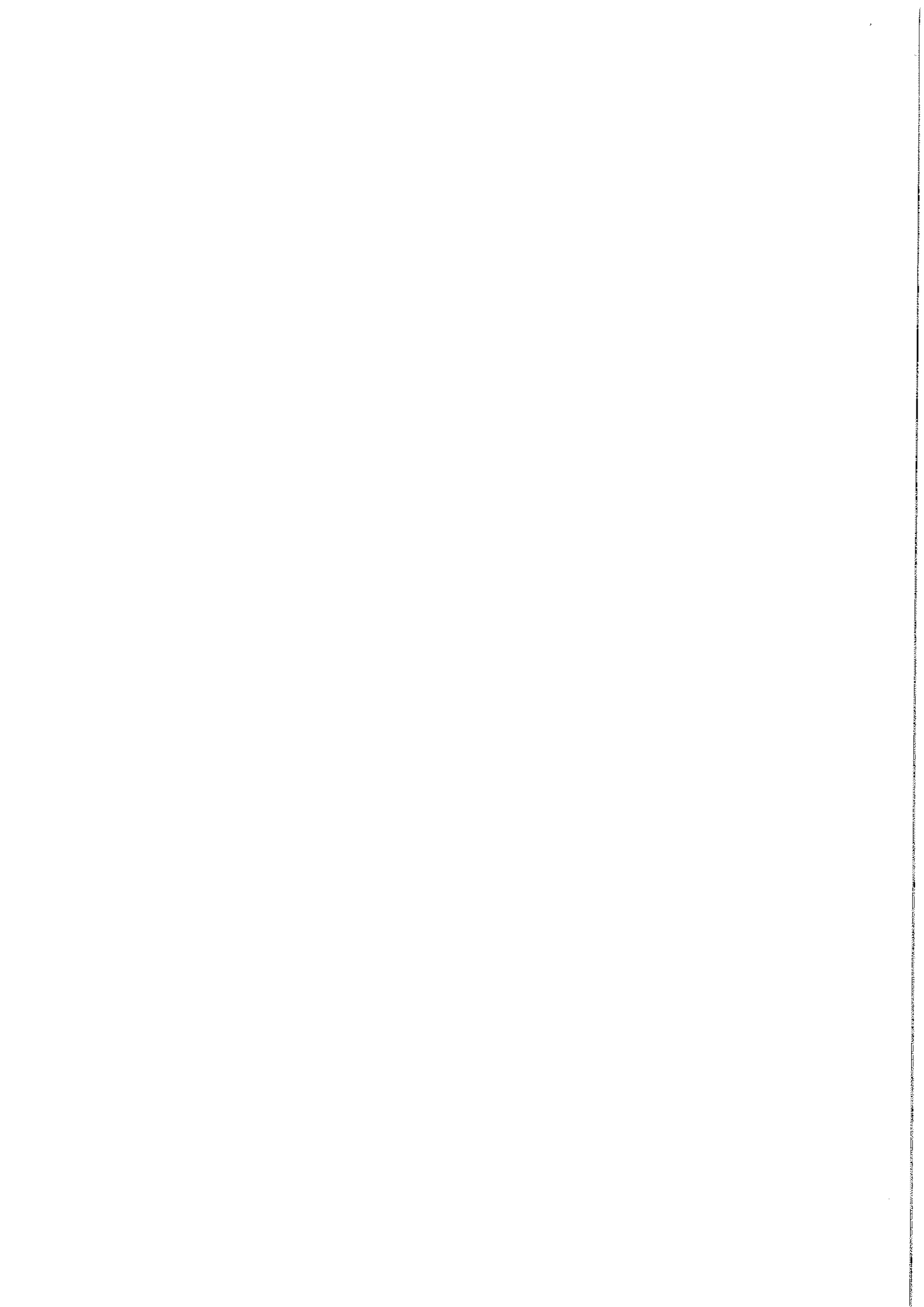
The average head count of employees during the year was 22 (2017: 25). The average number of full-time equivalent employees during the year is analysed as follows:

	2018	2017
	No.	No.
Domiciliary care	5	10
Day care	9	12
Management	3	3
	<u>17</u>	<u>25</u>

No employee received employee benefits of more than £60,000 during the year (2017: Nil).

18. Trustee remuneration and expenses

No remuneration or expenses were received by the trustees during the year.



Heathbank Support Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

19. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
Cost or valuation				
At 1 April 2017	90,000	92,014	11,190	193,204
Additions	–	831	–	831
At 31 March 2018	<u>90,000</u>	<u>92,845</u>	<u>11,190</u>	<u>194,035</u>
Depreciation				
At 1 April 2017	–	83,141	11,190	94,331
Charge for the year	–	3,897	–	3,897
At 31 March 2018	<u>–</u>	<u>87,038</u>	<u>11,190</u>	<u>98,228</u>
Carrying amount				
At 31 March 2018	<u>90,000</u>	<u>5,807</u>	<u>–</u>	<u>95,807</u>
At 31 March 2017	<u>90,000</u>	<u>8,873</u>	<u>–</u>	<u>98,873</u>

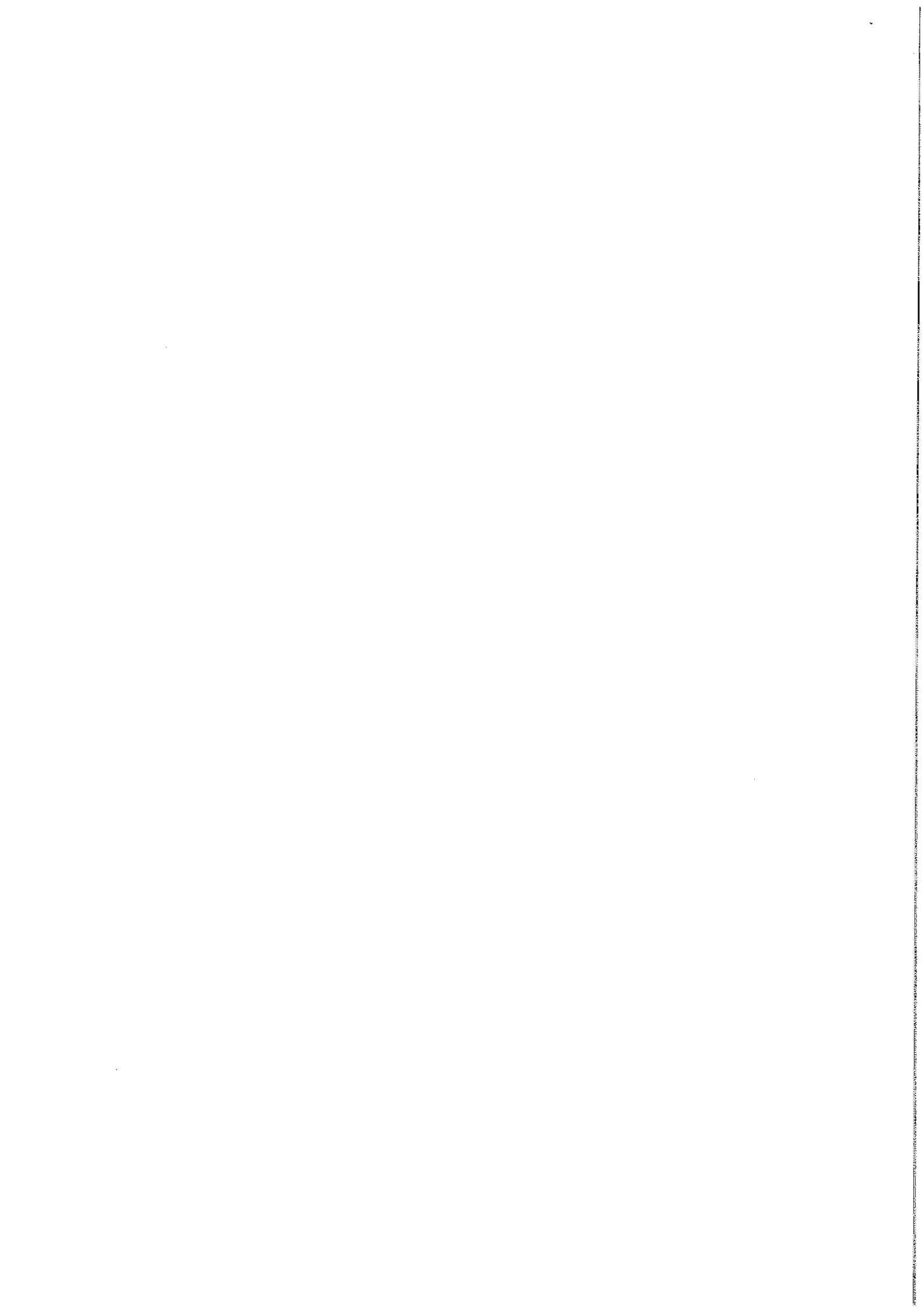
The freehold property was valued at £90,000 at March 31, 2017 at open market value. The Trustees consider this continues to be the fair value at March 31, 2018.

20. Investments

	Cash or cash equivalents £	Listed investments £	Total £
Cost or valuation			
At 1 April 2017	27,150	347,243	374,393
Additions	–	208,460	208,460
Disposals	–	(177,585)	(177,585)
Fair value movements	–	(438)	(438)
Other movements	(23,872)	–	(23,872)
At 31 March 2018	<u>3,278</u>	<u>377,680</u>	<u>380,958</u>
Impairment			
At 1 April 2017 and 31 March 2018		–	–
Carrying amount			
At 31 March 2018	<u>3,278</u>	<u>377,680</u>	<u>380,958</u>
At 31 March 2017	<u>27,150</u>	<u>347,243</u>	<u>374,393</u>

All investments shown above are held at valuation.

In accordance with the Statement of Recommended Practice the investments have been included at the market value provided by the investment managers, Tilney. This is deemed to be fair value. The gain on disposal of shares and on the revaluation are included at note 14 and the investment income at note 8. Cash relates to uninvested funds held by the investment managers.



Heathbank Support Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

21. Debtors

	2018	2017
	£	£
Trade debtors	10,449	23,240
Prepayments and accrued income	21,108	29,776
Other debtors	2,964	3,199
	<u>34,521</u>	<u>56,215</u>

22. Creditors: amounts falling due within one year

	2018	2017
	£	£
Accruals	8,534	9,488
Social security and other taxes	1,306	1,405
Other creditors	29,794	29,672
	<u>39,634</u>	<u>40,565</u>

23. Pensions and other post retirement benefits

Defined contribution plans

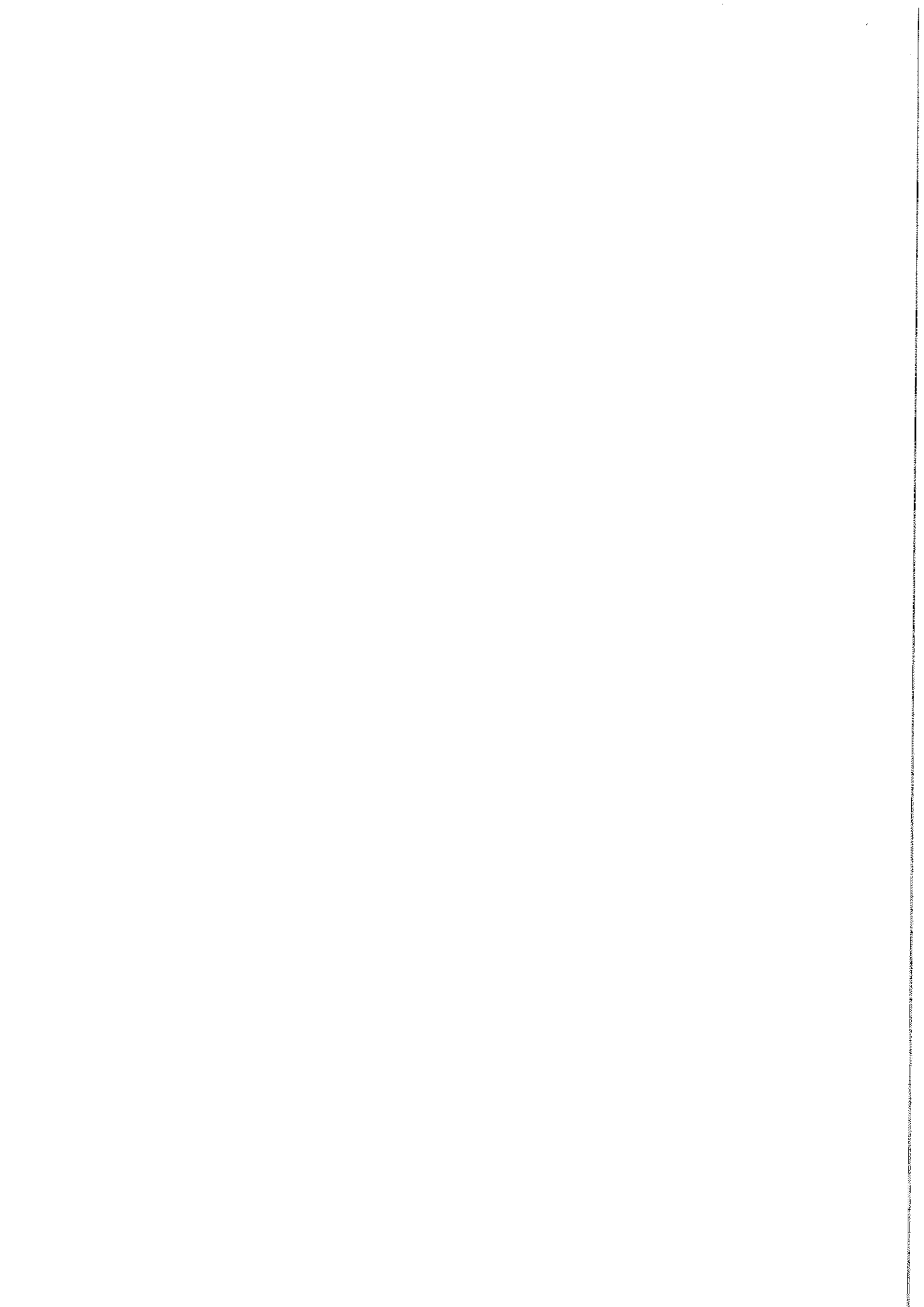
The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,541 (2017: £3,386).

The contributions to one scheme are based on fixed sums rather than percentage of salary. A second scheme was created under the Auto Enrollment Scheme to which the company contributes 2% and the members 1%.

24. Analysis of charitable funds

Unrestricted funds

	At 1 April 2017	Income	Expenditure	Gains and losses	At 31 March 2018
	£	£	£	£	£
General funds	<u>640,050</u>	<u>196,402</u>	<u>(189,893)</u>	<u>2,743</u>	<u>649,302</u>



Heathbank Support Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

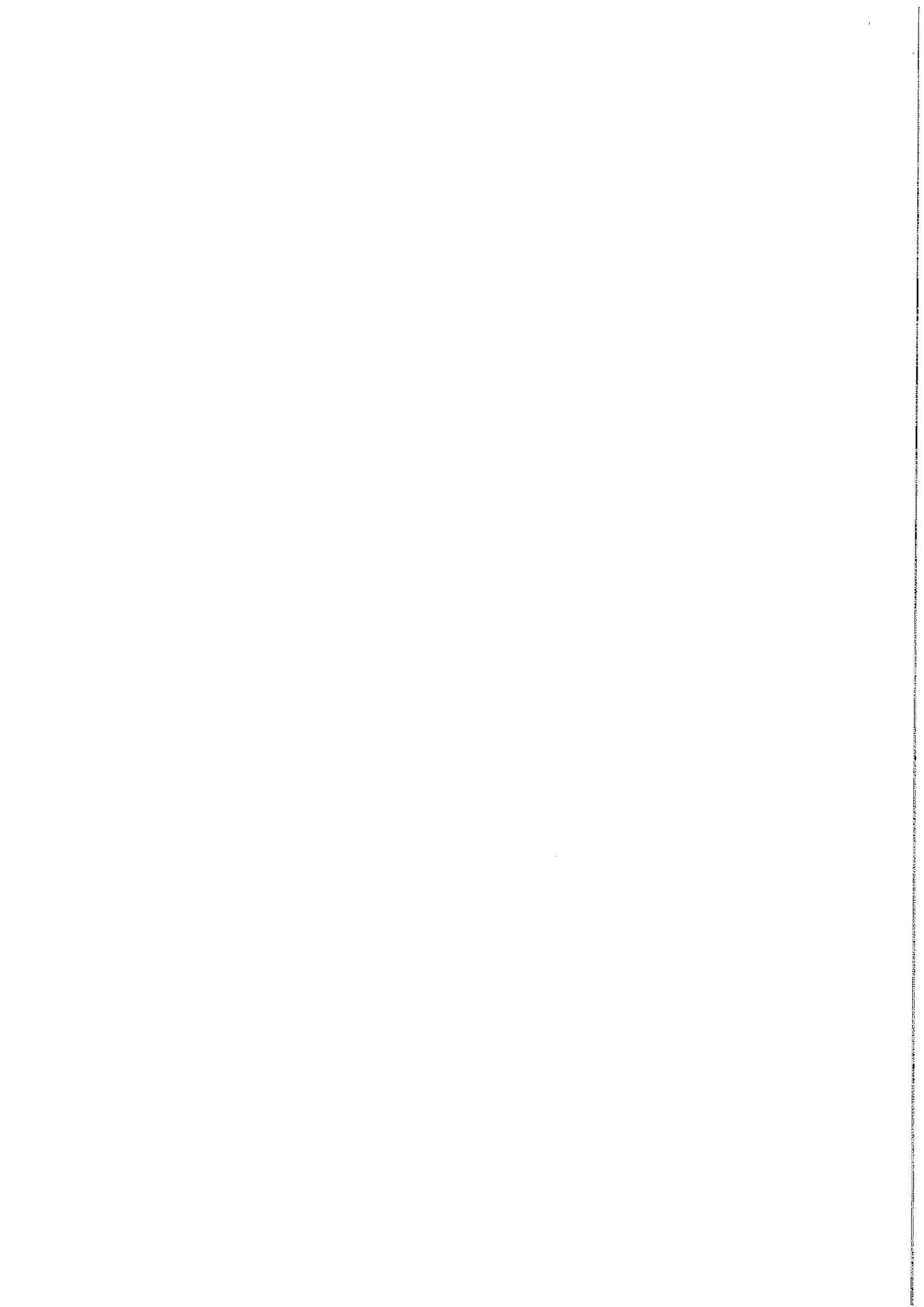
24. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2017 £	Income £	Expenditure £	Gains and losses £	At 31 March 20 18 £
Domiciliary care funded under service agreements deemed to be restrictive	—	92,695	(92,695)	—	—

25. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Tangible fixed assets	95,807	95,807	98,873
Investments	380,958	380,958	374,393
Current assets	212,171	212,171	207,349
Creditors less than 1 year	(39,634)	(39,634)	(40,565)
Net assets	649,302	649,302	640,050



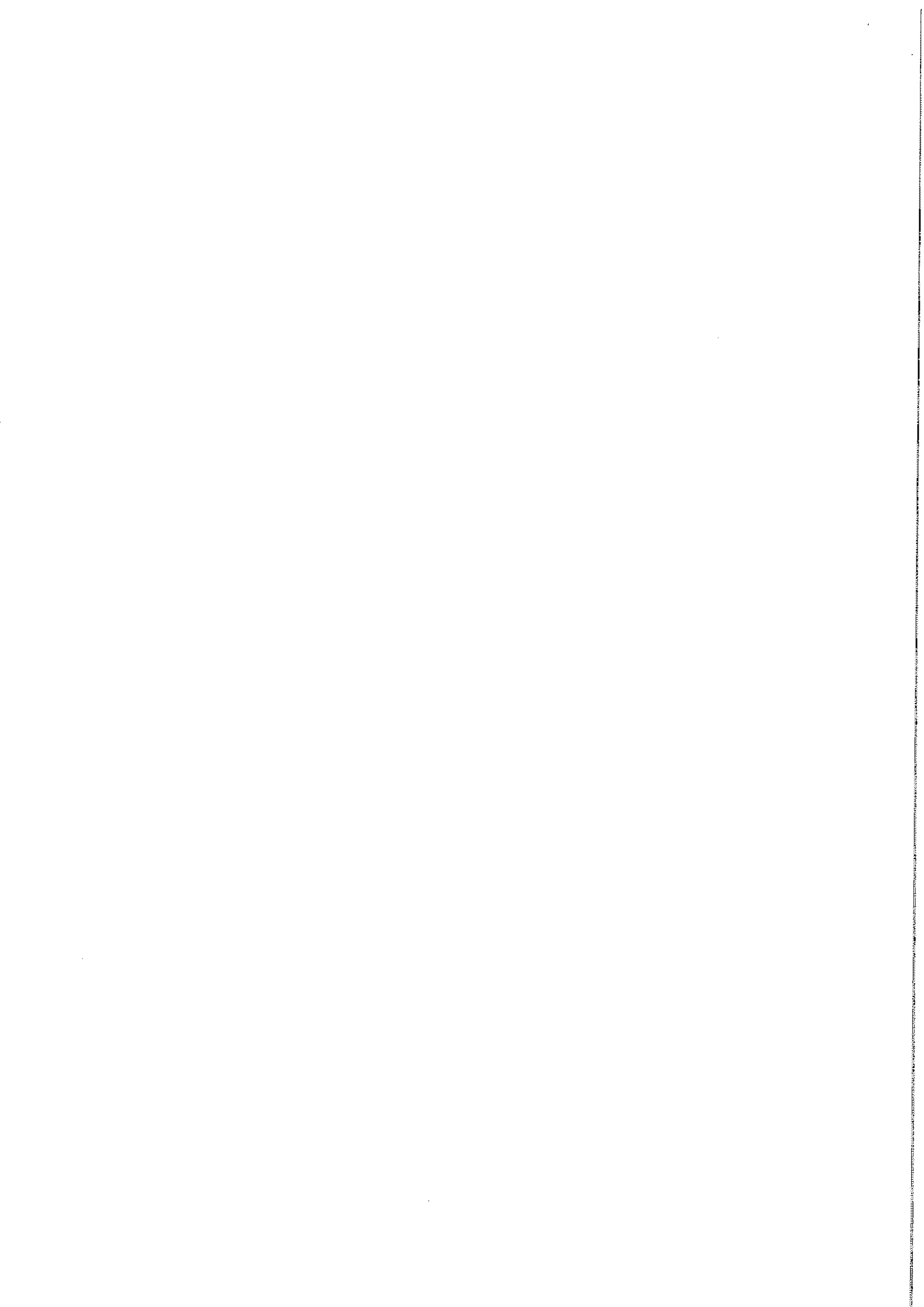
Heathbank Support Services

Company Limited by Guarantee

Management Information

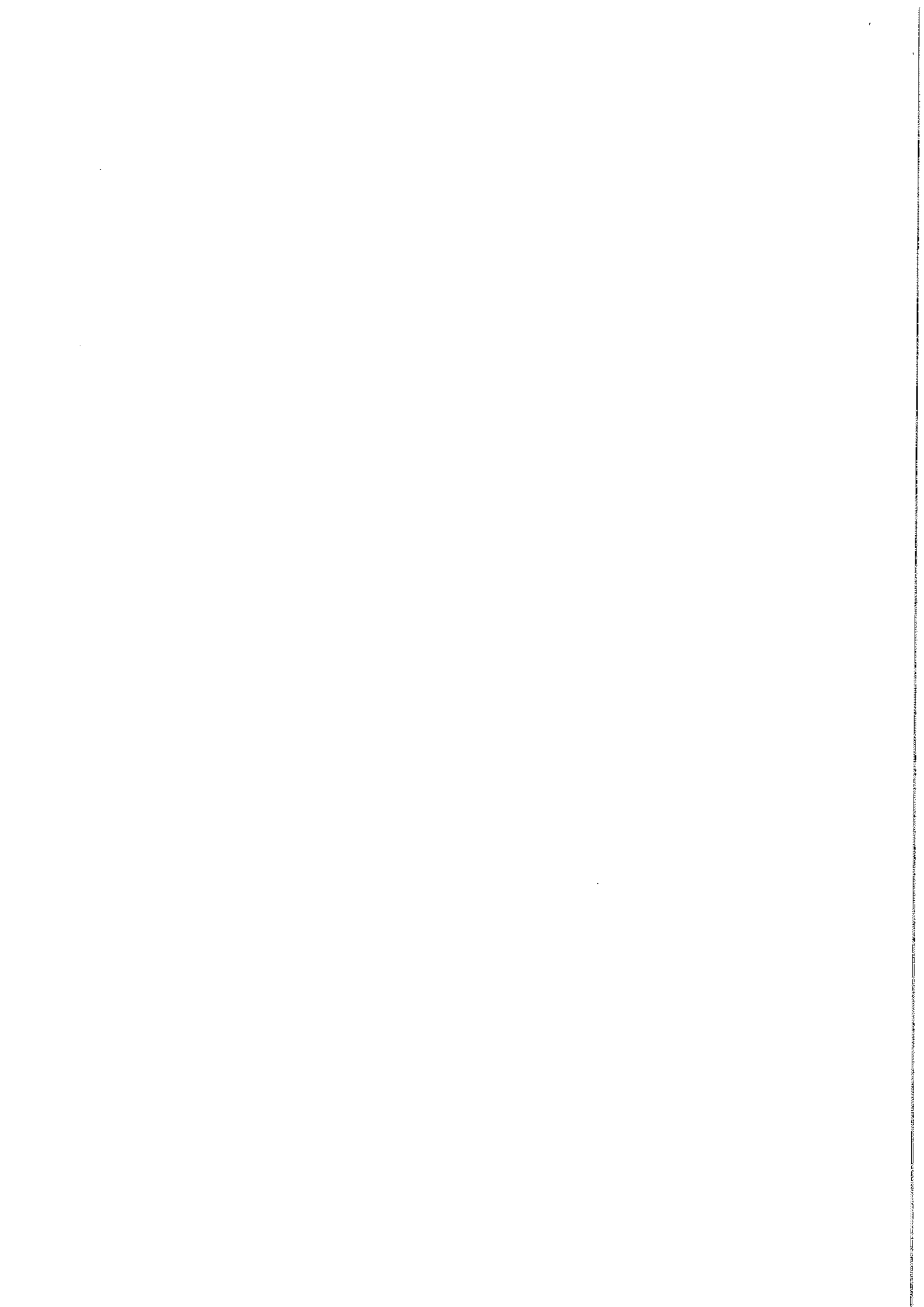
Year ended 31 March 2018

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



Heathbank Support Services
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 March 2018

	2018 £	2017 £
Income		
Donations and legacies		
Donations	3,594	3,960
Legacies	11,970	65
	<u>15,564</u>	<u>4,025</u>
Charitable activities		
Providing domiciliary care	98,051	254,882
Providing residential and at home day care	166,720	201,633
Housing Benefit receipts	-	16,318
Other income	280	-
	<u>265,051</u>	<u>472,833</u>
Activities for generating funds		
Fundraising by support groups	2,526	2,906
Investment income		
Bank interest receivable	31	67
Investment interest and dividends	5,925	5,653
	<u>5,956</u>	<u>5,720</u>
Total Income	<u>289,097</u>	<u>485,484</u>



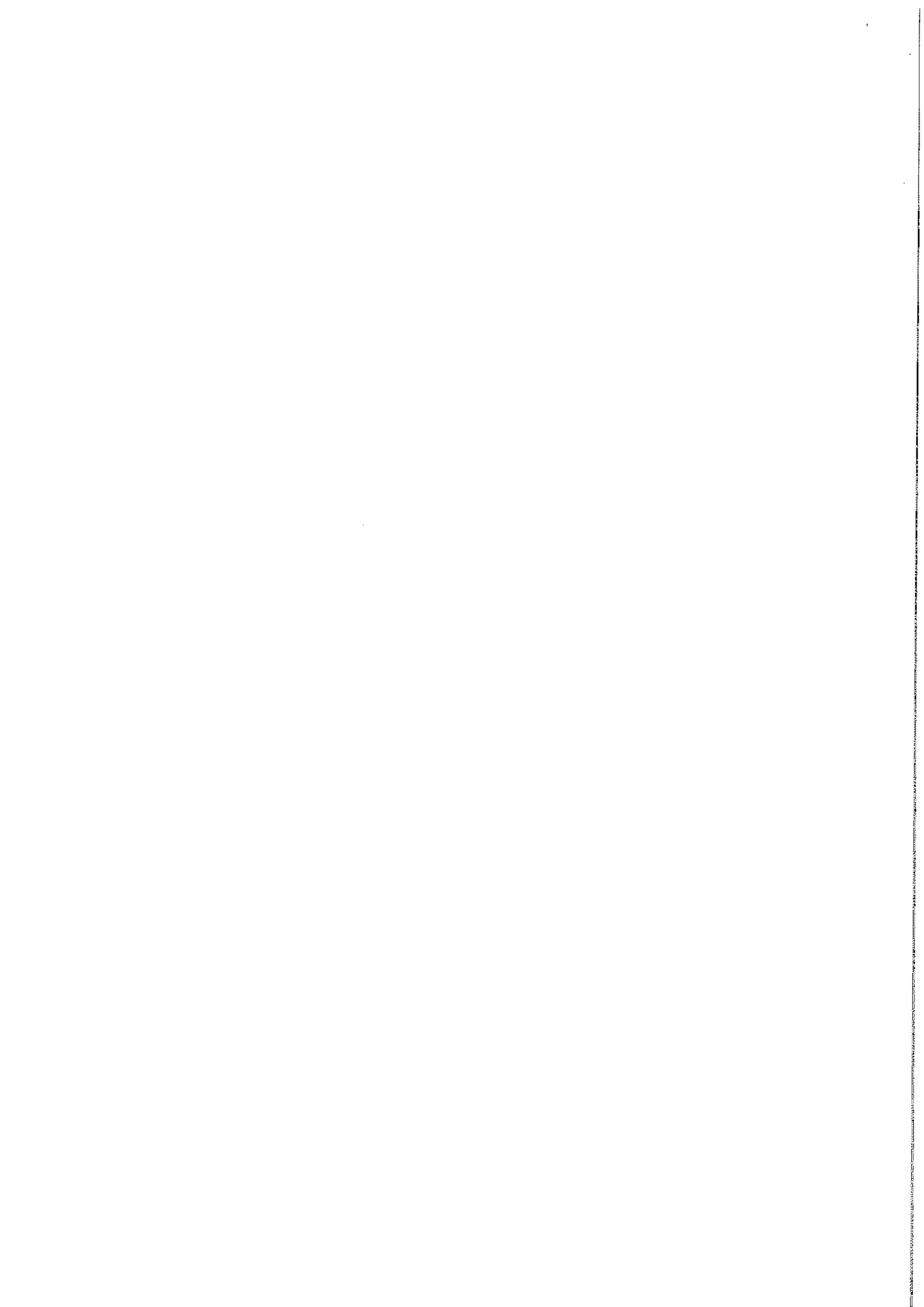
Heathbank Support Services

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2018

	2018 £	2017 £
Expenditure		
Investment management costs		
Portfolio management	<u>2,104</u>	<u>5,941</u>
Expenditure on charitable activities		
Food and cleaning	6,958	13,780
Wages and salaries	220,739	333,346
Employer's NIC	5,613	12,362
Pension costs	2,541	3,386
Redundancy	–	6,000
Rent	8,602	19,178
Light and heat	7,123	16,680
Repairs and maintenance	4,727	13,287
Motor vehicle expenses	2,012	995
Legal and professional fees	2,240	4,501
Telephone	854	1,189
Other office costs	5,871	6,048
Depreciation	3,897	3,731
Training and recruitment	2,538	6,410
Accountancy	6,768	4,617
	<u>280,483</u>	<u>445,510</u>
Loss on disposal of property		
Loss on disposal of tangible fixed assets held for charity's own use	–	22,112
Total expenditure	<u>282,587</u>	<u>473,563</u>
Net gains on Investments		
Fair value gain on property	–	33,263
Fair value gain on listed investments	(438)	26,948
Gains/(losses) on investment disposals	3,181	7,463
	<u>2,743</u>	<u>67,674</u>
Net Income	<u>9,253</u>	<u>79,595</u>



Heathbank Support Services

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2018

	2018 £	2017 £
Expenditure on charitable activities		
Domiciliary and day care services		
<i>Activities undertaken directly</i>		
Food and cleaning	6,958	13,780
Wages and salaries	220,739	333,346
Employer's NIC	5,613	12,362
Pension costs	2,541	–
	<u>235,851</u>	<u>359,488</u>
Support costs		
Pension costs	–	3,386
Redundancy	–	6,000
Rent, insurance and service charge	8,602	19,178
Light, heat and water	7,123	16,680
Repairs and maintenance	4,727	13,287
Motor vehicle expenses	2,012	995
Legal and professional fees	2,240	4,501
Telephone and internet	854	1,189
Other office costs	5,871	6,048
Depreciation	3,897	3,731
Training and recruitment	2,538	6,410
Accountancy	6,768	4,617
	<u>44,632</u>	<u>86,022</u>
Expenditure on charitable activities	<u>280,483</u>	<u>445,510</u>

