

COMPANY REGISTRATION NUMBER: 01379184
CHARITY REGISTRATION NUMBER: 508466

**Heathbank Support Services
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2019**

MORRIS GREGORY
Chartered accountant
County End Business Centre
Jackson Street
Springhead
Oldham
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OL4 4TZ

Heathbank Support Services

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2019

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Heathbank Support Services

Company Limited by Guarantee

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

Year ended 31 March 2019

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 2019.

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

Mr A Vickers

Mrs A Ball

Mrs V Seddon

Mrs A Marsden

(Retired 9 July 2018)

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.

County End Business Centre

Jackson Street

Springhead

Oldham

Lancashire

OL4 4TZ

Heathbank Support Services

Company Limited by Guarantee

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

Year ended 31 March 2019

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 2019

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

In March 2019 the charity received a visit from the Care Quality Commission (CQC) and the conclusion of the report received rated Heathbank as good overall (the CQC report is available to view on the Heathbank website).

During the year, following a successful tender, the charity has been included on the OMBC preferred providers list which will enable management to bid for additional services. The charity maintains good relationships with OMBC which is encouraging for the continuation and extension of services for the future.

There have been minimal changes to staff during the year some of whom have been provided with addition training to ensure all service users continue to benefit from the care provided.

Heathbank Support Services

Company Limited by Guarantee

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

Year ended 31 March 2019

Review of financial activities and affairs

The reported net income for the year of £79 (2018 surplus £9,253) comprises a deficit on activities of £13,664 (2018 £6,510); a gain on property and investments from fair value adjustments and profit on disposal of investments £13,585 (2018 £2,743).

Income from charitable activities has been maintained during 2018/19 but support from donations and legacies has fallen due to there having been a significant legacy in 2017/18.

Management continue to review all areas of expenditure within their control but support costs have increased due to food and motor expenses. To ensure the maintenance and integrity of the building all windows throughout the building were replaced which has improved security and heat retention and is the main component of the increase in cost of repairs and renewals in the year.

In accordance with CQC guidelines the trustees have undertaken a review role of all management procedure and performance on a regular basis throughout the year.

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 reserves

The Trustees and Executive Committee recognise in accordance with current guidance that retained unrestricted funds should be maintained at a level to meet the annual overheads for one year together with funds to meet closure costs. The trustees have established that in the current circumstances the reserves need to be £350,000. At March 31 2019 the investments and net current assets are approximately £550,000.

Plans for future periods

Having identified a need in the local area to provide respite services for adults with learning difficulties and identified an area of the day care centre which can accommodate this service the management have undertaken a cost and feasibility analysis and would wish to include this service in the future.

The transport service initiated in 2017/18 has continued during the year and the charity has now employed a dedicated driver to the service. The regular users have increased to 8 but management would like to be able to extend this service further.

Management and staff continue to undertake internal audits of all activities to ensure quality of service is being maintained and wherever possible to identify improvements to be implemented. Service contracts are continually under review to ensure the charity maintains quality and value for money.

Heathbank Support Services

Company Limited by Guarantee

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

Year ended 31 March 2019

The trustees' annual report and the strategic report were approved on 2 October 2019 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 2019

I report to the trustees on my examination of the financial statements of Heathbank Support Services ('the charity') for the year ended 31 March 2019.

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 2019

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

County End Business Centre
Jackson Street
Springhead
Oldham
Lancashire
OL4 4TZ

Heathbank Support Services
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2019

		Unrestricted funds	2019 Restricted funds	Total funds	2018 Total funds
	Note	£	£	£	£
Income					
Donations and legacies	5	2,043	–	2,043	15,564
Charitable activities	6	169,885	104,854	274,739	265,051
Activities for generating funds	7	3,506	–	3,506	2,526
Investment income	8	5,644	–	5,644	5,956
Total income		<u>181,078</u>	<u>104,854</u>	<u>285,932</u>	<u>289,097</u>
Expenditure					
Expenditure on raising funds:					
Investment management costs	9	4,310	–	4,310	2,104
Expenditure on charitable activities	10,11	190,274	104,854	295,128	280,483
Total expenditure		<u>194,584</u>	<u>104,854</u>	<u>299,438</u>	<u>282,587</u>
Net gains on investments	13	13,585	–	13,585	2,743
Net income and net movement in funds		<u>79</u>	<u>–</u>	<u>79</u>	<u>9,253</u>
Reconciliation of funds					
Total funds brought forward		649,302	–	649,302	640,050
Total funds carried forward		<u>649,381</u>	<u>–</u>	<u>649,381</u>	<u>649,302</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 11 to 20 form part of these financial statements.

Heathbank Support Services

Company Limited by Guarantee

Statement of Financial Position

31 March 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible fixed assets	18	93,782	95,807
Investments	19	395,872	380,958
		<u>489,654</u>	476,765
Current assets			
Debtors	20	30,176	34,521
Cash at bank and in hand		164,525	177,651
		<u>194,701</u>	212,172
Creditors: amounts falling due within one year	21	<u>34,974</u>	39,634
Net current assets		<u>159,727</u>	172,538
Total assets less current liabilities		<u>649,381</u>	649,303
Net assets		<u>649,381</u>	<u>649,303</u>
Funds of the charity			
Unrestricted funds		649,381	649,302
Total charity funds	23	<u>649,381</u>	<u>649,302</u>

For the year ending 31 March 2019 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 11 to 20 form part of these financial statements.

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

31 March 2019

These financial statements were approved by the board of trustees and authorised for issue on 2 October 2019, and are signed on behalf of the board by:

Mrs A Ball *A. Ball*
Trustee

The notes on pages 11 to 20 form part of these financial statements.

Heathbank Support Services

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2019

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 2019

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 2019

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:

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 2019

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 2019

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Donations				
Donations	1,703	1,703	3,594	3,594
Legacies				
Legacies	340	340	11,970	11,970
	<u>2,043</u>	<u>2,043</u>	<u>15,564</u>	<u>15,564</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Providing domiciliary care	–	104,854	104,854
Providing residential and at home day care	169,885	–	169,885
Other income	–	–	–
	<u>169,885</u>	<u>104,854</u>	<u>274,739</u>

	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
Other income	280	–	280
	<u>172,356</u>	<u>92,695</u>	<u>265,051</u>

7. Activities for generating funds

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Fundraising by support groups	<u>3,506</u>	<u>3,506</u>	<u>2,526</u>	<u>2,526</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Bank interest receivable	3	3	31	31
Investment interest and dividends	<u>5,641</u>	<u>5,641</u>	<u>5,925</u>	<u>5,925</u>
	<u>5,644</u>	<u>5,644</u>	<u>5,956</u>	<u>5,956</u>

Heathbank Support Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

9. Investment management costs

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Portfolio management	4,310	<u>4,310</u>	2,104	<u>2,104</u>

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Domiciliary and day care services	128,553	104,854	233,407
Support costs	61,721	–	61,721
	<u>190,274</u>	<u>104,854</u>	<u>295,128</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Domiciliary and day care services	157,301	78,550	235,851
Support costs	30,488	14,145	44,632
	<u>187,789</u>	<u>92,695</u>	<u>280,483</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2019 £	Total fund 2018 £
Domiciliary and day care services	<u>233,407</u>	<u>61,721</u>	<u>295,128</u>	<u>280,483</u>

12. Analysis of support costs

	Analysis of support costs £	Total 2019 £	Total 2018 £
Premises	36,126	36,126	20,452
Communications and IT	1,068	1,068	854
General office	12,212	12,212	10,420
Professional fees	7,950	7,950	9,009
Depreciation	4,365	4,365	3,897
	<u>61,721</u>	<u>61,721</u>	<u>44,632</u>

Heathbank Support Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

13. Net gains on investments

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Fair value gain on listed investments	13,165	13,165	(438)	(438)
Gains/(losses) on investment disposals	420	420	3,181	3,181
	<u>13,585</u>	<u>13,585</u>	<u>2,743</u>	<u>2,743</u>

14. Net income

Net income is stated after charging/(crediting):

	2019 £	2018 £
Depreciation of tangible fixed assets	<u>4,365</u>	<u>3,897</u>

15. Independent examination fees

	2019 £	2018 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	2,200	2,200
Other financial services	4,772	4,569
	<u>6,972</u>	<u>6,769</u>

16. Staff costs

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

	2019 £	2018 £
Wages and salaries	215,347	220,739
Social security costs	6,405	5,613
Employer contributions to pension plans	3,120	2,541
	<u>224,872</u>	<u>228,893</u>

The average head count of employees during the year was 24 (2018: 22). The average number of full-time equivalent employees during the year is analysed as follows:

	2019 No.	2018 No.
Domiciliary care	5	5
Day care	11	9
Management	3	3
	<u>19</u>	<u>17</u>

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

Heathbank Support Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

17. Trustee remuneration and expenses

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

18. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
Cost or valuation				
At 1 April 2018	90,000	92,845	11,190	194,035
Additions	–	2,340	–	2,340
At 31 March 2019	<u>90,000</u>	<u>95,185</u>	<u>11,190</u>	<u>196,375</u>
Depreciation				
At 1 April 2018	–	87,038	11,190	98,228
Charge for the year	–	4,365	–	4,365
At 31 March 2019	<u>–</u>	<u>91,403</u>	<u>11,190</u>	<u>102,593</u>
Carrying amount				
At 31 March 2019	<u>90,000</u>	<u>3,782</u>	<u>–</u>	<u>93,782</u>
At 31 March 2018	<u>90,000</u>	<u>5,807</u>	<u>–</u>	<u>95,807</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, 2019.

19. Investments

	Cash or cash equivalents £	Listed investments £	Total £
Cost or valuation			
At 1 April 2018	3,278	377,680	380,958
Additions	–	55,956	55,956
Disposals	–	(97,082)	(97,082)
Fair value movements	–	13,165	13,165
Other movements	42,875	–	42,875
At 31 March 2019	<u>46,153</u>	<u>349,719</u>	<u>395,872</u>
Impairment			
At 1 April 2018 and 31 March 2019		–	–
Carrying amount			
At 31 March 2019	<u>46,153</u>	<u>349,719</u>	<u>395,872</u>
At 31 March 2018	<u>3,278</u>	<u>377,680</u>	<u>380,958</u>

All investments shown above are held at valuation.

Heathbank Support Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

19. Investments *(continued)*

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.

20. Debtors

	2019	2018
	£	£
Trade debtors	5,547	10,449
Prepayments and accrued income	24,629	21,108
Other debtors	–	2,964
	<u>30,176</u>	<u>34,521</u>

21. Creditors: amounts falling due within one year

	2019	2018
	£	£
Accruals	5,215	8,534
Social security and other taxes	2,769	1,306
Other creditors	26,990	29,794
	<u>34,974</u>	<u>39,634</u>

22. 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 £3,120 (2018: £2,541).

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%.

23. Analysis of charitable funds

Unrestricted funds

	At 1 April 2018	Income	Expenditure	Gains and losses	At 31 March 2019
	£	£	£	£	£
General funds	<u>649,302</u>	<u>181,078</u>	<u>(194,584)</u>	<u>13,585</u>	<u>649,381</u>

Heathbank Support Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

23. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2018 £	Income £	Expenditure £	Gains and losses £	At 31 March 20 19 £
Domiciliary care funded under service agreements deemed to be restrictive	—	104,854	(104,854)	—	—

24. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Tangible fixed assets	93,782	93,782	95,807
Investments	395,872	395,872	380,958
Current assets	194,701	194,701	212,171
Creditors less than 1 year	(34,974)	(34,974)	(39,634)
Net assets	649,381	649,381	649,302

Heathbank Support Services

Company Limited by Guarantee

Management Information

Year ended 31 March 2019

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 2019

	2019 £	2018 £
Income		
Donations and legacies		
Donations	1,703	3,594
Legacies	<u>340</u>	<u>11,970</u>
	<u>2,043</u>	<u>15,564</u>
Charitable activities		
Providing domiciliary care	104,854	98,051
Providing residential and at home day care	169,885	166,720
Other income	-	280
	<u>274,739</u>	<u>265,051</u>
Activities for generating funds		
Fundraising by support groups	<u>3,506</u>	<u>2,526</u>
Investment income		
Bank interest receivable	3	31
Investment interest and dividends	<u>5,641</u>	<u>5,925</u>
	<u>5,644</u>	<u>5,956</u>
Total income	<u>285,932</u>	<u>289,097</u>

Heathbank Support Services

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2019

	2019 £	2018 £
Expenditure		
Investment management costs		
Portfolio management	<u>4,310</u>	<u>2,104</u>
Expenditure on charitable activities		
Purchases	8,535	6,958
Wages and salaries	215,347	220,739
Employer's NIC	6,405	5,613
Pension costs	3,120	2,541
Rent	10,206	8,602
Light and heat	8,329	7,123
Repairs and maintenance	17,590	4,727
Motor vehicle expenses	3,479	2,012
Legal and professional fees	561	2,240
Telephone	1,068	854
Other office costs	4,197	5,871
Depreciation	4,365	3,897
Training and recruitment	4,536	2,538
Contract staff	6,972	6,768
Bank Charges	418	-
	<u>295,128</u>	<u>280,483</u>
Total expenditure	<u>299,438</u>	<u>282,587</u>
Net gains on investments		
Fair value gain on listed investments	13,165	(438)
Gains/(losses) on investment disposals	420	3,181
	<u>13,585</u>	<u>2,743</u>
Net income	<u>79</u>	<u>9,253</u>

Heathbank Support Services

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2019

	2019 £	2018 £
Expenditure on charitable activities		
Domicillary and day care services		
Activities undertaken directly		
Food and cleaning	8,535	6,958
Wages and salaries	215,347	220,739
Employer's NIC	6,405	5,613
Pension costs	3,120	2,541
	<u>233,407</u>	<u>235,851</u>
Support costs		
Rent, insurance and service charge	10,206	8,602
Light, heat and water	8,329	7,123
Repairs and maintenance	17,590	4,727
Motor vehicle expenses	3,479	2,012
Legal and professional fees	561	2,240
Telephone and internet	1,068	854
Other office costs	4,197	5,871
Depreciation	4,365	3,897
Training and recruitment	4,536	2,538
Accountancy	6,972	6,768
Bank Charges	418	-
	<u>61,721</u>	<u>44,632</u>
Expenditure on charitable activities	<u><u>295,128</u></u>	<u><u>280,483</u></u>
