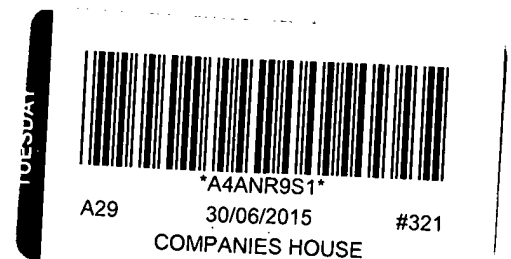


**THE ABBEYFIELD WESTON-SUPER-MARE SOCIETY LIMITED**

**AUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2014**

**FOUR FIFTY PARTNERSHIP  
CHARTERED ACCOUNTANTS  
AND REGISTERED AUDITORS**



**THE ABBEYFIELD WESTON-SUPER-MARE SOCIETY LIMITED**

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FOR THE YEAR ENDED 30 SEPTEMBER 2014**

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**THE ABBEYFIELD WESTON-SUPER-MARE SOCIETY LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 SEPTEMBER 2014**

**TRUSTEES/DIRECTORS:** K B Walker  
L Scott  
A C Connock  
N Bradbury  
C Perry

**SECRETARY:** R Orr

**REGISTERED OFFICE:** 34 Boulevard  
Weston-super-Mare  
Somerset  
BS23 1NF

**COMPANY NUMBER:** 00742462

**HOUSING ASSOCIATION NUMBER:** H0348

**CHARITY NUMBER:** 242576

**AUDITORS:** four fifty partnership Limited  
Chartered Accountants and Registered Auditors  
34 Boulevard  
Weston-super-Mare  
Somerset  
BS23 1NF

## **THE ABBEYFIELD WESTON-SUPER-MARE SOCIETY LIMITED**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2014**

The trustees present their report with the financial statements of the company for the year ended 30 September 2014.

#### **PRINCIPAL ACTIVITY**

The principal activity of the company in the year under review was the management of two properties providing sheltered housing and running a residential care home.

#### **TRUSTEES**

The trustees, who are also the directors, shown below have held office during the whole of the period from 1 October 2013 to the date of this report.

K B Walker  
L Scott  
N Bradbury  
A C Connock  
C Perry

Other changes in trustees holdings are as follows:

A Coutts (resigned 27 February 2014)

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the society's transactions and disclose with reasonable accuracy at any time the financial position of the society and enable them to ensure that the financial statements comply with the Companies Act 2006, the Housing Act 1996, the Statement of Recommended Practice (SORP) Accounting by Registered Social Landlords 2010 and the Accounting Direction for Private Registered Providers for Social Housing 2012.

**THE ABBEYFIELD WESTON-SUPER-MARE SOCIETY LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2014**

They are also responsible for safeguarding the assets of the society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the society's auditors are unaware, and each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make himself or herself aware of any relevant audit information and to establish that the society's auditors are aware of that information.

**AUDITORS**

The auditors, four fifty partnership Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD:**



K B Walker  
Director

Date: 24/4/15

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
THE ABBEYFIELD WESTON-SUPER-MARE SOCIETY LIMITED  
FOR THE YEAR ENDED 30 SEPTEMBER 2014**

We have audited the financial statements of The Abbeyfield Weston-super-Mare Society Limited for the year ended 30 September 2014 on pages six to eighteen. The financial reporting framework that has been applied in their preparation is applicable law (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the society's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the society's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the society and the society's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of trustees and auditors**

As explained more fully in the Statement of Trustees' Responsibilities set out on pages 2 and 3, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the financial statements to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the society's affairs as at 30 September 2014 and of its deficit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Statement of Recommended Practice (SORP) Accounting by Registered Social Landlords 2010 and the Accounting Direction for Private Registered Providers for Social Housing 2012.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
THE ABBEYFIELD WESTON-SUPER-MARE SOCIETY LIMITED  
FOR THE YEAR ENDED 30 SEPTEMBER 2014**

**Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements and the Report of the Trustees in accordance with the small companies regime.

*four fifty partnership limited*

J R Boswell FCCA ACA (Senior Statutory Auditor)  
For and on behalf of  
four fifty partnership Limited  
Chartered Accountants and Registered Auditors  
34 Boulevard  
Weston-super-Mare  
Somerset  
BS23 1NF

Date: 29 JUNE 2015

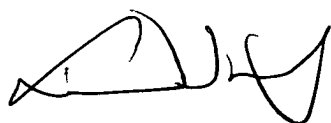
THE ABBEYFIELD WESTON-SUPER-MARE SOCIETY LIMITED

BALANCE SHEET AS AT 30 SEPTEMBER 2014

	Notes	2014	2013
		£	£
<b>Fixed assets</b>			
Tangible fixed assets	3	1,119,934	1,144,650
Investments	4	1,221	1,221
		<u>1,121,155</u>	<u>1,145,871</u>
<b>Current assets</b>			
Debtors	5	12,215	5,996
Cash at bank and in hand	6	246,591	276,215
		<u>258,806</u>	<u>282,211</u>
<b>Creditors</b>			
Amounts falling due within one year	7	(23,169)	(28,825)
		<u>235,637</u>	<u>253,386</u>
<b>Net current assets</b>			
		<u>235,637</u>	<u>253,386</u>
<b>Total assets less current liabilities</b>		<u>1,356,792</u>	<u>1,399,257</u>
<b>Capital and reserves</b>			
Designated reserves	8	312,898	312,898
Revenue reserves	9	1,043,894	1,086,359
		<u>1,356,792</u>	<u>1,399,257</u>

Approved by the committee and signed on its behalf:

K B Walker  
Trustee



A C Connock  
Trustee



Dated:

25/4/15



THE ABBEYFIELD WESTON-SUPER-MARE SOCIETY LIMITED


INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2014

	Notes	2014 £	2013 £
Turnover		669,360	839,080
Less: Operating costs		712,518	874,533
Operating deficit		<u>(43,158)</u>	<u>(35,453)</u>
Legacies and donations		-	6,927
Interest receivable and other income	13	3,193	2,576
Loss on disposal of fixed assets		(2,500)	-
<b>(Deficit) on ordinary activities before taxation</b>	12	<u>(42,465)</u>	<u>(25,950)</u>
Revenue reserves brought forward		1,086,359	1,112,309
<b>Revenue reserves carried forward</b>		<u><u>1,043,894</u></u>	<u><u>1,086,359</u></u>

Approved by the committee and signed on its behalf:

K B Walker  
Trustee



A C Connock  
Trustee



Dated: 25/4/15

**THE ABBEYFIELD WESTON-SUPER-MARE SOCIETY LIMITED**  
**STATEMENT OF TOTAL RECOGNISED SURPLUSES AND DEFICITS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2014**

	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
(Deficit) for the year	(42,465)	(25,950)
	<u>          </u>	<u>          </u>

**THE ABBEYFIELD WESTON-SUPER-MARE SOCIETY LIMITED**

**CASH FLOW STATEMENT**

**FOR THE YEAR ENDED 30 SEPTEMBER 2014**

	<b>2014</b>		<b>2013</b>	
	£	£	£	£
<b>Net cash outflow/(inflow) from operating activities</b>		(25,454)		2,890
<b>Returns on investments and servicing of finance</b>				
Interest received	3,193		2,576	
	<u>3,193</u>		<u>2,576</u>	
Net cash inflow from returns on investments and servicing of finance		3,193		2,576
		<u>3,193</u>		<u>2,576</u>
		(22,261)		5,466
<b>Investing activities</b>	(7,363)		(1,842)	
	<u>(7,363)</u>		<u>(1,842)</u>	
Net cash (outflow) from investing activities		(7,363)		(1,842)
		<u>(7,363)</u>		<u>(1,842)</u>
Net cash (outflow/inflow) before financing		(29,624)		3,624
		<u>(29,624)</u>		<u>3,624</u>
<b>Financing</b>				
(Decrease)/ Increase in cash and cash equivalents		(29,624)		3,624
		<u>(29,624)</u>		<u>3,624</u>

THE ABBEYFIELD WESTON-SUPER-MARE SOCIETY LIMITED

NOTES TO THE CASH FLOW STATEMENT

FOR THE YEAR ENDED 30 SEPTEMBER 2014

<b>Reconciliation of operating deficit to net cash inflow/(outflow) from operating activities</b>	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
Operating deficit, including legacies and donations	(43,158)	(28,526)
Depreciation charge	29,579	29,564
(Increase)/decrease in debtors	(6,219)	8,407
(Decrease) in creditors	(5,656)	(6,555)
	<hr/>	<hr/>
Net cash (outflow)/inflow from operating activities	(25,454)	2,890
	<hr/> <hr/>	<hr/> <hr/>
<b>Analysis of changes in cash and cash equivalents during the year</b>		
Balance as at 1 October 2013	276,215	272,591
Net cash (outflow)/inflow for year	(29,624)	3,624
	<hr/>	<hr/>
Balance as at 30 September 2014	246,591	276,215
	<hr/> <hr/>	<hr/> <hr/>
<b>Investing activities</b>		
Payments to acquire tangible fixed assets	(7,363)	(1,842)
	<hr/> <hr/>	<hr/> <hr/>

**THE ABBEYFIELD WESTON-SUPER-MARE SOCIETY LIMITED**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2014**

**1. Status of Society**

The society is a limited company registered under the Companies Act. It has no share capital. The society is registered with the Registered Housing Association and is a Registered Charity.

**2. Accounting Policies**

**General**

The principal accounting policies of the society are set out in the following sub paragraphs.

**Accounting Basis**

These accounts are prepared under the historical cost convention and in accordance with applicable financial reporting standards, the Statement of Recommended Practice (SORP) Accounting by Registered Social Landlords, updated in 2010 and the Accounting Direction for Private Registered Providers for Social Housing 2012.

**Turnover**

Turnover represents income receivable and includes charges for residents' welfare including provisions for meals.

**Finance**

The accounts have been prepared on the basis that the capital expenditure referred to below will be grant-aided, funded by loans, or, where appropriate, financed from the society's own or other charitable resources.

**Fixed Assets: Housing, Land and Buildings**

All invoices and architect's certificates relating to capital expenditure are included in the accounts at gross value provided that the expenditure was incurred or the architect's certificate was completed by the end of the accounting year

**Fixed Assets: Fixtures, Fittings, Equipment and Motor Vehicles**

Assets are included at cost.

**THE ABBEYFIELD WESTON-SUPER-MARE SOCIETY LIMITED**

**NOTES TO THE ACCOUNTS – CONTINUED**

**FOR THE YEAR ENDED 30 SEPTEMBER 2014**

**Housing Association Grant**

Where developments have been financed wholly or partly by Housing Association Grant (HAG) the cost of such has been reduced by the amount of grant received.

**Depreciation**

Depreciation is charged so as to write down the cost of fixed assets to their estimated residual value over their estimated useful economic life and the policies applied to the component parts are set out below.

Freehold Property	Land	Not depreciated
	Main fabric of the buildings	Straight line over 100 years
	Roofs	Straight line over 70 years
	Windows and exterior doors	Straight line over 30 years
	Heating and plumbing	Straight line over 30 years
	Electrics	Straight line over 40 years
Fixtures, fittings and equipment	Lifts	Straight line over 20 years
	Bathrooms	Straight line over 30 years
	Kitchens	Straight line over 20 years
	Other assets	10% reducing balance
Motor vehicles		20% reducing balance

A full year's depreciation is charged on fixed assets in the year of purchase and no charge is made in the year of disposal.

**Investments**

Investments are stated at market value.

**Pension Costs**

Contributions in respect of the company's defined contribution pension scheme are charged to the income and expenditure account for the year in which they are payable to the scheme.

THE ABBEYFIELD WESTON-SUPER-MARE SOCIETY LIMITED

NOTES TO THE ACCOUNTS – CONTINUED

FOR THE YEAR ENDED 30 SEPTEMBER 2014

3. Tangible Fixed Assets

	Freehold property	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
1 October 2013	974,680	509,305	3,400	1,487,385
Additions	-	7,363	-	7,363
Disposals		(5000)		(5000)
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 September 2014	974,680	511,668	3,400	1,489,748
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>				
At 1 October 2013	45,923	293,983	2,829	342,735
Charge for year	12,322	17,143	114	29,579
Eliminated on disposals		(2,500)		(2,500)
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 September 2014	58,245	308,626	2,943	369,814
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net book value</b>				
At 30 September 2014	916,435	203,042	457	1,119,934
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Net book value</b>				
At 30 September 2013	928,757	215,322	571	1,144,650
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Fixed assets are stated at cost, there have been no revaluations.

During the year £11,027 (2013: £16,627) was spent on the maintenance of freehold properties.

**THE ABBEYFIELD WESTON-SUPER-MARE SOCIETY LIMITED**

**NOTES TO THE ACCOUNTS - CONTINUED**

**FOR THE YEAR ENDED 30 SEPTEMBER 2014**

	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
<b>4. Investments</b>		
British Government Stock	1,221	1,221
	<u>1,221</u>	<u>1,221</u>
<b>5. Debtors (falling due within one year)</b>		
Trade debtors	5,994	390
Prepayments and other debtors	6,221	5,606
	<u>12,215</u>	<u>5,996</u>
	<u>12,215</u>	<u>5,996</u>
<b>6. Cash at bank and in hand</b>		
Includes bank deposit	246,591	276,215
	<u>246,591</u>	<u>276,215</u>
<b>7. Creditors (falling due within one year)</b>		
PAYE	4,627	3,584
Other	18,542	25,241
	<u>23,169</u>	<u>28,825</u>
	<u>23,169</u>	<u>28,825</u>
<b>8. Designated reserves</b>		
Cyclical maintenance reserve - note 10	72,903	72,903
Building fund - note 11	239,995	239,995
	<u>312,898</u>	<u>312,898</u>
	<u>312,898</u>	<u>312,898</u>



**THE ABBEYFIELD WESTON-SUPER-MARE SOCIETY LIMITED**

**NOTES TO THE ACCOUNTS - CONTINUED**

**FOR THE YEAR ENDED 30 SEPTEMBER 2014**

	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
<b>9. Revenue reserves</b>		
At beginning of year	1,086,359	1,112,309
(Deficit) in year	(42,465)	(25,950)
	<hr/>	<hr/>
At end of year	1,043,894	1,086,359
	<hr/> <hr/>	<hr/> <hr/>
<b>10. Cyclical maintenance reserve (designated)</b>		
Balance as at 1 October 2013 and 30 September 2014	72,903	72,903
	<hr/> <hr/>	<hr/> <hr/>
<b>11. Building fund (designated)</b>		
Balance as at 1 October 2013 and 30 September 2014	239,995	239,995
	<hr/> <hr/>	<hr/> <hr/>
<b>12. (Deficit) on ordinary activities before taxation</b>		
(Deficit) on ordinary activities is stated after charging:-		
Depreciation: tangible owned fixed assets	29,579	29,564
Loss on disposal of fixed assets	2,500	-
Auditors remuneration	4,139	3,852
	<hr/> <hr/>	<hr/> <hr/>
<b>13. Gross investment income</b>		
Bank interest	3,135	2,518
Dividends	58	58
	<hr/>	<hr/>
	3,193	2,576
	<hr/> <hr/>	<hr/> <hr/>
<b>14. Employee costs</b>		
Salaries and wages	412,037	437,851
	<hr/> <hr/>	<hr/> <hr/>

**THE ABBEYFIELD WESTON-SUPER-MARE SOCIETY LIMITED**

**NOTES TO THE ACCOUNTS - CONTINUED**

**FOR THE YEAR ENDED 30 SEPTEMBER 2014**

	2014	2013
<b>15. Employees and employees costs</b>		
Average number of employees	49	53
	<u>          </u>	<u>          </u>
	£	£
Employees costs during the year:		
Wages and salaries	395,843	419,035
National Insurance contributions	13,839	16,331
Other pension costs	2,355	2,485
	<u>          </u>	<u>          </u>
	<u>412,037</u>	<u>437,851</u>

No remuneration was paid to any member of the management committee.

**16. Pension obligations**

As well as the defined contribution scheme with Scottish Widows, the society also allows employees to join a stakeholder pension scheme of their choice. The total employer cost for the year was £2,355 (2013: £2,485).

	2014	2013
<b>17. Housing stock</b>		
Housing accommodation	<u>34 Units</u>	<u>51 units</u>

**18. Post balance sheet events**

On 31 January 2015 the Board of Trustees signed an agreement to transfer all assets and liabilities of The Abbeyfield Weston-super-Mare Society Limited to The Abbeyfield Society by way of a non-reciprocal transfer. The Trustees feel that this transfer is the best course of action in order to pursue the core objective which is to provide new purpose built facilities including better and adaptable levels of accessibility to every resident.

As a result of this non-exchange transaction The Abbeyfield Weston-super-Mare Society Limited will cease its operating activities on 31 January 2015 and as such these accounts have not been prepared on a going concern basis. No adjustment has been made in these accounts to reflect the non-exchange transaction in accordance with paragraph 235H of the Statement of Recommended Practice, Accounting by registered social housing providers Update 2010.

THE ABBEYFIELD WESTON-SUPER-MARE SOCIETY LIMITED

SUMMARY INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2014

	2014 £	2013 £
<b>Income</b>		
Registered care charges	459,850	428,086
Supportive charges	199,499	390,343
Other income	405	960
	<u>659,754</u>	<u>819,389</u>
Supporting people	9,606	19,691
Donations	-	6,927
Bank interest and dividends	3,193	2,576
	<u>672,553</u>	<u>848,583</u>
<b>Expenditure</b>		
Voids in year	76,714	208,234
Administration expenses	38,776	39,162
Insurance	7,923	7,269
Affiliation fees	10,703	11,193
Auditor's remuneration	4,139	3,852
Legal and professional fees	1,991	2,172
Repairs and maintenance	24,201	32,324
Registration fees	1,765	1,600
	<u>166,212</u>	<u>305,806</u>

**THE ABBEYFIELD WESTON-SUPER-MARE SOCIETY LIMITED**

**SUMMARY INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 30 SEPTEMBER 2014**

	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
<b>Service costs care and catering</b>		
Employee costs	373,261	398,689
Food and other household costs	51,624	58,258
Laundry and cleaning	7,723	10,197
Training costs	2,960	3,606
	<b>435,568</b>	<b>470,750</b>
	<b>435,568</b>	<b>470,750</b>
 <b>Administration and establishment costs</b>		
Rates and water	13,547	(10,571)
Lighting and heating	41,806	54,257
Telephone	3,721	4,970
Sundries	3,512	4,807
Postage and stationery	5,049	4,281
Advertising	3,668	1,232
Travelling	1,553	2,879
Motor expenses	3,477	2,616
Bank charges	1,217	1,307
Flowers	1,041	508
Activities	2,260	1,819
CRB costs	308	308
Depreciation	29,579	29,564
	<b>110,738</b>	<b>97,977</b>
	<b>110,738</b>	<b>97,977</b>
 <b>Total expenditure</b>	<b>712,518</b>	<b>874,533</b>
	<b>712,518</b>	<b>874,533</b>
	<b>(39,965)</b>	<b>(25,950)</b>
 Loss on write off of equipment	<b>2,500</b>	<b>-</b>
	<b>(42,465)</b>	<b>(25,950)</b>
	<b>(42,465)</b>	<b>(25,950)</b>