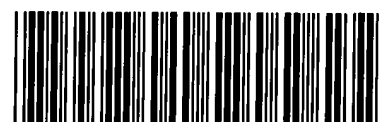


Registered number: 02648983
Charity number: 1005379

COMMUNITY ACTION HALFWAY HOME LIMITED
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORTS AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

TUESDAY



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COMMUNITY ACTION HALFWAY HOME LIMITED

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COMMUNITY ACTION HALFWAY HOME LIMITED

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS

FOR THE YEAR ENDED 31 MARCH 2018

Trustees	Diane Green Jane Howcroft (Resigned 16/01/2018) Richard Ripley (Resigned 14/11/2017) Steve Jones (Appointed 24/09/2018) David Henry (Appointed 24/09/2018)
Company registered number	02648983
Charity registered number	1005379
Registered office	The Wellbeing Centre 110 Sharrow Lane Sheffield South Yorkshire S11 8AL
Secretary	Margaret Lewis
Independent examiners	BHP LLP Chartered Accountants 57-59 Saltergate Chesterfield S40 1UL

COMMUNITY ACTION HALFWAY HOME LIMITED

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2018

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

The legal and administrative information set out on page 1 forms part of this report. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements for the charity.

Structure, Governance and Management

Governing document

Community Action Halfway Home Limited is a charitable company limited by guarantee, incorporated on 26 September 1991 and registered as a charity on 28 October 1975. The company is governed by its Memorandum and Articles of Association which were last amended on 15 October 2004. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Appointment of trustees

The trustees who have served during the year and since the year end are set out on page 1. The trustees are nominated by members and elected annually by the members of the charity attending the Annual General Meeting.

Organisation

The Board of Trustees administers the charity. They have delegated responsibility for operational matters including finance, employment and service delivery.

Financial Review

The costs in the financial statements relate to the salary and related pension costs for one employee. These costs are then recharged to Sheffield Mind Limited.

Internal control and risk management

Community Action Halfway Home Limited had a comprehensive assessment of the major risks to which the charity was exposed. Systems had been established to mitigate those risks.

Risks had been identified under the following headings:

- External and environment
- Operational
- Financial
- Legal compliance
- Governance and management

The trustees continue to keep under review their systems of internal financial control. The systems have been designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

COMMUNITY ACTION HALFWAY HOME LIMITED

TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2018*

Trustees' responsibility for the financial statements

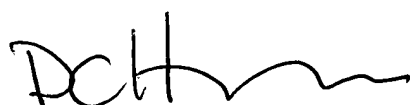
The trustees (who are also directors of Community Action Halfway Home Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 105);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board on 5 December 2018



David Henry

COMMUNITY ACTION HALFWAY HOME LIMITED

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF COMMUNITY ACTION HALFWAY HOME LIMITED

I report on the accounts of the charity for the year ended 31 March 2018 which are set out on pages 5 to 12.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your company'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

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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

A C D Staniforth
BHP LLP
Chartered Accountants

57-59 Saltergate
Chesterfield
S40 1UL

5 December 2018

COMMUNITY ACTION HALFWAY HOME LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2018

	Note	Unrestricted Funds 2018 £	Total Funds 2018 £	Total Funds 2017 £
Income				
Other incoming resources	2	38,636	38,636	40,796
Total income		<u>38,636</u>	<u>38,636</u>	<u>40,796</u>
Expenditure				
Charitable activities:				
Other costs of activities	3	39,236	39,236	46,396
Total expenditure		<u>39,236</u>	<u>39,236</u>	<u>46,396</u>
Net expenditure before revaluations	4	(600)	(600)	(5,600)
Actuarial gains on defined benefit pension scheme		41,000	41,000	51,000
Net movement in funds for the year		<u>40,400</u>	<u>40,400</u>	<u>45,400</u>
Total funds at 1 April 2017		(316,200)	(316,200)	(361,600)
Total funds at 31 March 2018		<u>(275,800)</u>	<u>(275,800)</u>	<u>(316,200)</u>

The notes on pages 7 to 12 form part of these financial statements.

COMMUNITY ACTION HALFWAY HOME LIMITED

BALANCE SHEET AS AT 31 MARCH 2018

	Note	£	2018 £	£	2017 £
Creditors: amounts falling due within one year	7	(1,800)		(1,200)	
Net current liabilities			(1,800)		(1,200)
Total assets less current liabilities					
Defined benefit pension scheme liability	9		(274,000)		(315,000)
Net (liabilities) including pension scheme			(275,800)		(316,200)
Charity funds					
Unrestricted funds:					
Unrestricted funds excluding pension liability			(1,800)		(1,200)
Pension reserve	9		(274,000)		(315,000)
Total unrestricted funds			(275,800)		(316,200)
Total funds			(275,800)		(316,200)

For the financial year ended 31 March 2018 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The financial statements were approved by the Trustees on 5 December 2018 and signed on their behalf, by:



David Henry

Registered number: 02648983
Charity Number: 1005379

COMMUNITY ACTION HALFWAY HOME LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

1. Accounting policies

1.1 Basis of preparation of financial statements

Community Action Halfway Home Limited is a company limited by guarantee in England. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Following the merger with Sheffield Mind, the charity's remaining liability is its obligation to the Local Authority Pension Scheme. Sheffield Mind has committed to providing sufficient funds to the charity on an ongoing basis to enable it to meet the payments as they fall due. In the light of this, the Trustees consider that it is appropriate for the financial statements of the charity to be prepared on a going concern basis.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

1.4 Incoming resources

All incoming resources are included in the Statement of financial activities when the company has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

COMMUNITY ACTION HALFWAY HOME LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

1. Accounting policies - continued

1.5 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

1.6 Liabilities

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are normally recognised at their settlement amount after allowing for any trade discounts due.

1.7 Employee benefits

The charity operates a defined benefit plan for the benefit of its employees. A liability for the charity's obligations under the plan is recognised net of plan assets. The net change in the net defined benefit liability is recognised as the cost of the defined benefit plan during the period. Pension plan assets are measured at fair value and the defined benefit obligation is measured on an actuarial basis using the projected unit method. Actuarial valuations are obtained at least triennially and are updated at each balance sheet date.

2. Other incoming resources

	Unrestricted Funds 2018 £	Total Funds 2018 £	Total Funds 2017 £
Admin recharge	38,636	38,636	40,796

The total funds for 2017 of £40,796 relate to unrestricted funds.

3. Expenditure on charitable activities

	Direct costs £	Support costs £	Total 2018 £	Total 2017 £
HR and administration	-	39,236	39,236	46,396
Total	-	39,236	39,236	46,396

Support costs are the management, overheads and office costs necessary to deliver the charitable activities.

The total expenditure of £46,396 for 2017 relate to unrestricted funds.

COMMUNITY ACTION HALFWAY HOME LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

4. Net outgoing resources

This is stated after charging:

	2018 £	2017 £
Independent examiners cost	600	600
Pension costs	20,194	23,200

During the year, no Trustees received any remuneration, benefits in kind or received any reimbursement of expenses (2017: £nil).

5. Staff costs

Staff costs were as follows:

	2018 £	2017 £
Wages and salaries	22,589	22,596
Other pension costs	16,047	23,200
	39,236	45,796

The average monthly number of employees during the year was as follows:

2018 No.	2017 No.
1	1

No employee received remuneration amounting to more than £60,000 in either year.

6. Taxation

As a charity, Community Action Halfway Home Limited is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

7. Creditors amounts falling due within one year

	2018 £	2017 £
Other creditors	1,800	1,200

COMMUNITY ACTION HALFWAY HOME LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

8. Statement of funds

	Brought Forward £	Incoming resources £	Resources expended £	Gains/(losses) £	Carried forward £
<i>Unrestricted funds</i>					
General fund	(1,200)	38,636	(39,236)	-	(1,800)
Pension reserve	(315,000)	-	-	41,000	(274,000)
	<u>(316,200)</u>	<u>38,636</u>	<u>(39,236)</u>	<u>41,000</u>	<u>(275,800)</u>

9. Pension commitments

The company participates in the South Yorkshire Pension Fund, a statutory scheme administered by the South Yorkshire Pensions Authority in accordance with the Local Government Superannuation Regulations 1986. This is a multi-employer defined benefit scheme.

A full actuarial valuation of the scheme was carried as at 31 March 2016 and updated to 31 March 2018 by Mercer Human Resource Consulting Limited. As a result of the actuarial valuation, the company has been advised that with effect from 1 April 2018 the employer's contribution to the scheme will be 38.7% in relation to future service and £8,000 per annum for past service.

Value of scheme assets and liabilities

	Value at 2018 £	Value at 2017 £
Market value of assets	904,000	854,000
Present value of scheme liabilities	(1,178,000)	(1,169,000)
Deficit in scheme	(274,000)	(315,000)
Net pension liability	(274,000)	(315,000)

Movement in deficit during the year:

	2018 £	2017 £
Deficit in scheme at beginning of year	(315,000)	(361,000)
Current year service cost	(8,000)	(7,000)
Contributions	16,000	15,000
Other finance cost	(8,000)	(13,000)
Actuarial gain	41,000	51,000
Deficit in scheme at end of year	(274,000)	(315,000)

COMMUNITY ACTION HALFWAY HOME LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

9. Pension commitments (Continued)

Change in scheme liabilities

	2018 £000	2017 £000
Scheme liabilities at 1 April 2017	1,169	1,575
Current service cost	8	7
Interest cost	30	57
Member contribution	1	1
Benefit/transfers paid	(3)	(1)
Actuarial (Gain) on liabilities	(27)	(470)
Scheme liabilities at 31 March 2018	1,178	1,169

Change in scheme assets

	2018 £000	2017 £000
Fair value of scheme assets at 1 April 2017	854	1,214
Expected return on plan assets	22	44
Actuarial gain/(loss) on assets	14	(419)
Employer contributions	16	15
Member contributions	1	1
Benefits/transfers paid	(3)	(1)
Fair value of scheme assets at 31 March 2018	904	854

The fair value of the assets of the scheme were:

	Value at 31/03/18 £000	Value at 31/03/17 £000
Equities	506	520
Government bonds	126	122
Other bonds	67	53
Property	82	80
Cash/liquidity	43	14
Other	80	65
Total	904	854

COMMUNITY ACTION HALFWAY HOME LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

9. Pension commitments (continued)

Analysis of amount charged to net incoming resources

	2018 £000	2017 £000
Current service cost	(8)	(7)
Past service cost	16	15
	<u>8</u>	<u>8</u>
Expected return on pension scheme assets	22	44
Interest on pension scheme liabilities	(30)	(57)
	<u>(8)</u>	<u>(13)</u>
Total charged to net incoming resources	<u>-</u>	<u>(5)</u>

Personal pensions

The company also made contributions of £4,147 (2017: £3,334) into personal pension/stakeholder pension funds on behalf of employees.

Analysis of the actuarial gain recognised in the SOFA:

	2018 £000	2017 £000
Actuarial gains/(losses) on assets	14	(419)
Actuarial gains/(losses) on liabilities	27	470
Total	<u>41</u>	<u>51</u>

10. Related party transactions

D Green is also a Trustee of Sheffield Mind. During the year £38,636 (2017: £40,796) of management charges were received from Sheffield Mind. The balance due by Community Action Halfway Home Limited at 31 March 2018 was £nil (2017: £nil).