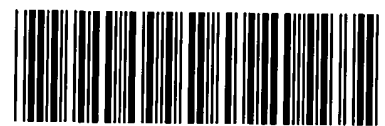


Registered Charity No: 1050829

A Company Limited by Guarantee No: 3093555

**HAPAS**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2016**  
**(CESSATION)**

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COMPANIES HOUSE

**HAPAS**

**CONTENTS OF THE FINANCIAL STATEMENTS**

**PERIOD ENDED 30 SEPTEMBER 2016**

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**HAPAS**  
**REPORT OF THE MANAGEMENT COMMITTEE**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2016**

The Management Committee presents its report and financial statements for the period ended 30 September 2016.

**Reference and Administrative Information**

Charity name:	HAPAS
Charity registration number:	1050829
Company registration number:	3093555
Registered office and operational address:	30 High Street Welwyn Hertfordshire AL6 9EQ

**Patron**

Sir Simon Bowes Lyon KCVO

**Vice Presidents**

The Lady Staughton JP, DL  
Mr R Walduck OBE, JP, DL

**Management Committee**

Mrs P Clifford	Treasurer
Mr G P H Booth	Acting Chairman
Mr P W Palfrey JP	
Dr L E Raw	

**Company Secretary**

Mrs H Cooper

**Senior Manager**

Mrs H Cooper	Director of Training and Education
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**Independent Examiner**

Mr N C Harding FCA	Bradshaw Johnson, Croft Chambers, 11 Bancroft, Hitchin, Herts. SG5 1JQ
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**Bankers**

Barclays Bank Plc, 68 High Street, Stevenage, Herts. SG1 3DY

**HAPAS**  
**REPORT OF THE MANAGEMENT COMMITTEE**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2016 (continued)**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period ended 30 September 2016. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015).

**Voluntary winding up of the Charity**

Following changes imposed on the charity by the government policy on increasing competition, as noted in last years accounts, the Trustees have regretfully come to the conclusion that HAPAS could no longer afford to offer its courses on Drink Drive Rehabilitation.

The Trustees have carried out a risk assessment and reluctantly concluded that they had no option but to surrender their Course Approval. The Trustees, at a management meeting held on 15 April 2016, unanimously passed a resolution that the charity should be wound up once all matters were sorted out. HAPAS honoured all course bookings up to 29 July 2016 and the office was then closed.

HAPAS have provided a quality service since 1998 with well over 10,000 participants attending its courses and during the last 3 years have offered the Drink Drive Rehabilitation course under the new DVSA regime and financial arrangements.

The remaining funds held, after all outstanding commitments were met, have been donated to a like-minded UK charity, namely Alcohol Concern.

**The Management Committee's responsibility**

Company law requires the trustees to prepare financial statements for the charity for each financial year which give a true and fair view of the charity's financial activities during the year and its surplus or deficit for the year and of the financial position at the end of the year. In preparing the attached financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare financial statements on a going-concern basis, unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2006 (including Section 4 of the Act), the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report is prepared in accordance with the small company regime (section 419(3)) of the Companies Act 2006.

Approved by the Management Committee on 28 June 2017.



Mr G P H Booth  
Acting Chairman

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAPAS**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2016**

I report on the accounts of the company for the period ended 30 September 2016, which are set out on pages 4 to 10.

***Respective responsibilities of directors and examiner***

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

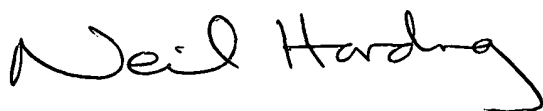
***Basis of independent examiner's report***

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

***Independent examiner's statement***

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006, and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr N C Harding FCA  
Bradshaw Johnson  
Chartered Accountants  
Croft Chambers  
11 Bancroft  
Hitchin  
Herts. SG5 1JQ

Dated: 28-6-17

**HAPAS**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2016**

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>Funds</u> <u>2016</u> £	<u>Total</u> <u>Funds</u> <u>2015</u> £
<b><u>Income</u></b>					
Donations and gifts		4,250	-	4,250	850
<b><u>Other trading activities</u></b>					
Income from charitable activities	4	121,885	-	121,885	104,160
Investment income		375	-	375	298
Other income		140	-	140	442
<b>TOTAL INCOME</b>		<b>126,650</b>	<b>-</b>	<b>126,650</b>	<b>105,750</b>
<b><u>Expenditure</u></b>					
Expenditure on charitable activities	5	178,054	-	178,054	121,697
<b>TOTAL EXPENDITURE</b>		<b>178,054</b>	<b>-</b>	<b>178,054</b>	<b>121,697</b>
<b>NET</b>					
<b>(EXPENDITURE)/INCOME</b>					
<b>FOR THE YEAR</b>		<b>(51,404)</b>	<b>-</b>	<b>(51,404)</b>	<b>(15,947)</b>
<b>TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUNDS</b>					
<b>AT 1 APRIL 2015</b>		<b>51,404</b>	<b>-</b>	<b>51,404</b>	<b>67,351</b>
<b>TOTAL FUNDS</b>					
<b>AT 30 SEPTEMBER 2016</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>51,404</b>

There were no recognised gains and losses other than the results for the current year and the previous year.

The notes form part of these financial statements

**HAPAS**  
**BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2016**

	<u>Note</u>	<u>2016</u> £	<u>2015</u> £
<b>Fixed assets</b>			
Tangible fixed assets	9	-	1,299
<b>Current assets</b>			
Debtors	10	-	797
Short term deposits		-	61,000
Cash at bank and in hand		-	9,912
		<u>-</u>	<u>71,709</u>
<b>Creditors – amounts falling due within one year</b>	11	<u>-</u>	<u>21,604</u>
<b>Net current assets</b>		-	50,105
<b>Net assets</b>		<u>-</u>	<u>51,404</u>
<b>Funds:</b>			
Unrestricted funds			
General	13	-	51,404
Restricted funds	13	-	-
<b>Total funds</b>		<u>-</u>	<u>51,404</u>

The company is entitled to exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the period ended 30 September 2016. No member of the Company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees acknowledge their responsibilities for:

- (a) ensuring that their company keeps accounting records which comply with Section 386 and 387 of the Act; and
- (b) preparing accounts which give a fair view of the state of affairs of the company at 30 September 2016 and of its profit for the year then ended in accordance with Section 394, and otherwise comply with the requirements of the Act relating to accounts, so far applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to Small Companies and with the Financial Reporting Standard for Smaller Entities (effective 1 January 2015).

Approved by the Management Committee on 28 June 2017.



Mr G P H Booth  
Chairman

The notes form part of these financial statements

**HAPAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2016**

**1 Accounting Policies**

**Accounting Convention**

The financial statements have been prepared in accordance with the Charities SORP (FRSSE) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their account in accordance with the Financial Reporting Standard for Smaller Entities (effective 1 January 2015)', the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**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 charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Income**

All income is included in the Statement of Financial Activities (SOFA) when the charity becomes legally entitled to the income, when the amount can be quantified with reasonable accuracy and when there is virtual certainty that the income will be received.

Voluntary income is received by way of grants and donations and is included in full in the SOFA when receivable. The charity receives grants from local authorities and other agencies to help fund the charity's various services and, sometimes, to help purchase fixed assets. This income is recognised in the SOFA when the charity is certain that it will fulfil its obligations under the terms of the grants. Where grant income has been received for expenditure in a future period, the income is deferred.

Income from the provision of courses is recognised in the SOFA as the charity fulfils its obligations to provide courses. Income received for courses that did not finish, or did not commence, until after the year end is deferred (either in part or in whole).

**Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes irrecoverable VAT, and is reported as part of the expenditure to which it relates.

The cost of generating funds is the sum of the costs associated with attracting voluntary income, including grant income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs of an external scrutiny of the accounts and costs linked to the strategic management of the charity.

All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, e.g. floor area, staff costs etc.

**Tangible Fixed Assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost, including any incidental expenses of acquisition. Depreciation is provided on all fixed assets, at rates calculated to write off the cost over the expected useful life, as follows:-

- Office Furniture & Equipment - 25% and 33% straight line

**Leasing Commitments**

Rentals payable under operating leases are charged to the SOFA as incurred.

**HAPAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2016 (continued)**

**2      Legal Status**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

**3      Net Income**

This is stated after charging:

	<u>2016</u> £	<u>2015</u> £
Independent examiner's remuneration - cost of external scrutiny	1,150	1,100
Depreciation	<u>-</u>	<u>432</u>

**4      Income from Charitable Activities**

	Unrestricted Fund £	Restricted Fund £	Total 2016 £	Total 2015 £
Rehabilitation of drink drive offenders	121,885	-	121,885	104,160
	<u>121,885</u>	<u>-</u>	<u>121,885</u>	<u>104,160</u>

**HAPAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2016 (continued)**

**5 Total Expenditure**

	Unrestricted Fund £	Restricted Fund £	Total 2016 £	Total 2015 £
<b>Provision of Courses</b>				
Staff costs	78,235	-	78,235	48,613
Travel	1,473	-	1,473	868
Training & welfare	590	-	590	390
Premises	11,096	-	11,096	8,395
Office & sundry	30,120	-	30,120	19,710
Support costs	55,390	-	55,390	42,621
External scrutiny & legal	1,150	-	1,150	1,100
<b>Total Expenditure</b>	<b>178,054</b>	<b>-</b>	<b>178,054</b>	<b>121,697</b>

**6 Staff Costs, Trustees and Related Party Transactions**

	<u>2016</u>	<u>2015</u>
	£	£
Salaries & wages	76,937	47,212
Social security costs	1,298	1,401
	<u>78,235</u>	<u>48,613</u>

The average number of full time equivalent employees, analysed by function, was:

	<u>2016</u>		<u>2015</u>	
	<u>Number of Employees</u>	<u>FTE</u>	<u>Number of Employees</u>	<u>FTE</u>
Management & administration	2	1	2	1
Rehabilitation of drink drive offenders	2	1	2	1
	<u>4</u>	<u>2</u>	<u>4</u>	<u>2</u>

No employee earned £60,000 or more.

Trustees are not remunerated, however travel expenses are reimbursed.

Fees are paid to Clifford Accountancy Services Ltd, a company controlled by one of the trustees, for accounts work carried out by her staff on behalf of the charity. These totalled £25 in the period ended 30 September 2016 and £nil in the previous year. These payments have been approved by the Trustees.

**7 Taxation**

The company is a registered charity and no liability for corporation tax has arisen on its activities.

**HAPAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2016 (continued)**

**8 Comparatives for the Statement of Financial Activities 2015**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>Income</b>			
Donations and gifts	850	-	850
<b>Other trading activities</b>			
Income from charitable activities	104,160	-	104,160
Investment income	298	-	298
Other income	442	-	442
<b>Total</b>	<u>105,750</u>	<u>-</u>	<u>105,750</u>
Expenditure on charitable activities	<u>121,697</u>	<u>-</u>	<u>121,697</u>
<b>Total</b>	<u>121,697</u>	<u>-</u>	<u>121,697</u>
<b>Net income / (expenditure)</b>	(15,947)	-	(15,947)
<b>Transfers between funds</b>	<u>-</u>	<u>-</u>	<u>-</u>
	(15,947)	-	(15,947)
<b>Reconciliation of funds</b>			
Total funds brought forward	67,351	-	67,351
<b>Total funds carried forward</b>	<u>51,404</u>	<u>-</u>	<u>51,404</u>

**9 Tangible Fixed Assets**

**Office Furniture  
& Equipment**

**Costs**

At 1 April 2015	43,869
Additions in year	227
Disposals in year	(44,096)
At 30 September 2016	<u>-</u>

**Depreciation**

At 1 April 2015	42,570
Charge for year	-
Eliminated on disposal	(42,570)
At 30 September 2016	<u>-</u>

**Net Book Value**

At 30 September 2016	<u>-</u>
At 31 March 2015	<u>1,299</u>

**HAPAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2016 (continued)**

**10 Debtors**

	<u>2016</u>	<u>2015</u>
	£	£
Prepayments & accrued interest	-	797
	<u>-</u>	<u>797</u>

**11 Creditors**

	<u>2016</u>	<u>2015</u>
	£	£
Other creditors	-	5,384
Deferred income	-	16,220
	<u>-</u>	<u>21,604</u>

**12 Deferred Income**

	<u>2016</u>	<u>2015</u>
	£	£
<i>Drink Drive Rehabilitation Courses</i>		
Balance brought forward 1 April 2015	16,220	19,385
Course fees received in advance less released to income	(16,220)	(3,165)
Balance carried forward 30 September 2016	<u>-</u>	<u>16,220</u>

**13 Analysis of net assets between funds**

	Fixed Assets £	Net Assets £	Total 2016 £	Total 2015 £
Unrestricted fund	-	-	-	51,404
Restricted funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,404</u>

All of the funds are unrestricted – no restricted funds were held by the charity at the start of the year and all movements in the year relate to the general unrestricted fund. Remaining funds were donated to Alcohol Concern.