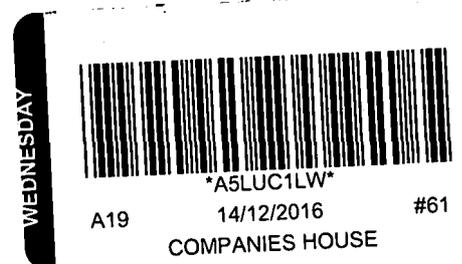


**HEREFORDSHIRE LIFESTYLES**  
**(Company limited by guarantee)**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31<sup>st</sup> MARCH 2016**

**HEREfORDSHIRE**  
*Lifestyles*

*Supporting people.....changing lives*

**Registered Charity Number: 1003132**  
**Company Number: 2610465**



# HEREFORDSHIRE LIFESTYLES

## DIRECTORS REPORT

### REFERENCES AND ADMINISTRATIVE INFORMATION

31<sup>st</sup> MARCH 2016

<b>Charity name:</b>	Herefordshire Lifestyles
<b>Registered charity number:</b>	1003132
<b>Company Number</b>	2610465
<b>Registered Office</b>	Heffernan House, 130 Widemarsh Street, Hereford HR4 9HN
<b>Governing document and constitution</b>	The charity is a company limited by guarantee and not having a share capital. It is governed by its Memorandum and Articles of Association dated 13 May 1991.
<b>Board of directors</b>	<p>The directors (who are also the trustees) serving during the year and since the year end were as follows</p> <p>Mr. L Gale (resigned 02.12.16) Mr. A Marson Mrs. P Marson (resigned 30.06.16) Ms. M Percy (resigned 30.06.16) Mr. A Swainson (resigned 30.06.16) Mr. R Kelly (appointed 02.12.16)</p>
<b>Company secretary:</b>	<p>Mrs. P Marson (resigned 30.06.16) Mr. R Kelly (appointed 01.07.16)</p>
<b>Bankers</b>	<p>Unity Trust Bank plc Nine Brindley Place 4 Oozells Square Birmingham B1 2HE</p>
<b>Accountant</b>	<p>Cockett &amp; Co Ltd, 2e Rainbow Street, Leominster HR6 8DQ</p>

**DIRECTORS REPORT**  
**31<sup>st</sup> MARCH 2016**

The Directors, who are also the Trustees, present their report and financial accounts of the organisation:

**1 Structure Governance and Management**

The organisation ceased operations in 2015. There have been no staff employed since January 2016 and since then the Directors have directly managed a controlled closure process for the organisation.

**2 The Objects of the Charity**

Herefordshire Lifestyles is a company limited by guarantee and a registered charity whose objective is to “relieve the needs of disabled persons.”

Herefordshire Lifestyles main activity ceased in 2013, with the loss of public sector funding.

Since that time the organisation has supported appropriate charitable activity by selected 3<sup>rd</sup> parties. In January 2016 it was decided by the Directors that all remaining charitable funds be transferred to Herefordshire Community Foundation, to be used in line with our charitable objectives, and that Herefordshire lifestyles be wound up as a company and a charity.

**3 Achievements and Performance**

The organisation has not actively traded since March 2015 and has been dormant since April 2016. As of the time of this report it has no assets or liabilities.

**4 Outlook**

In December 2016, the Directors have requested that the Charity Commission cancel the organisations charity number.

The Directors are intending to request that the Company be struck off the register at Companies House.

**5 Reserves Policy;**

All reserves have been distributed appropriately and in line with the organisation’s constitution.

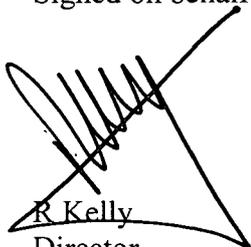
**6 Risk review**

The Directors have actions in place to ensure an ordered closure of the organisation, after meeting all liabilities.

## 7 Small Company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

Signed on behalf of the Directors

A handwritten signature in black ink, appearing to be 'R Kelly', is written over a large, stylized, hand-drawn signature line that forms a wide, shallow 'V' or 'U' shape.

R Kelly  
Director

5<sup>th</sup> December 2016

## **HEREFORDSHIRE LIFESTYLES**

### **Independent examiner's report to the trustees of Herefordshire Lifestyles**

I report on the accounts of the company for the year ended 31<sup>st</sup> March 2016.

#### **Respective responsibilities of trustees 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 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. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law 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 seeking 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 no opinion is given 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:

(1) 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 section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Lee Cockett  
Chartered Accountant  
2e Rainbow Street  
Leominster  
HR6 8DQ

26th November 2016

**HEREFORDSHIRE LIFESTYLES**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING THE INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31ST MARCH 2016**

	Note	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2016 £	Total 2014 £
<b>Incoming resources</b>						
<b><i>Incoming resources form generated funds</i></b>						
<i>Voluntary income:</i>						
Donations and grants		401	-	-	401	944
Investment income		843	-	-	843	90
<i>Activities for generating funds:</i>						
Charity shop		0	-	-	0	55409
		1244	-	-	1244	56443
<b><i>Incoming resources from charitable activities</i></b>	2	0	-	-	0	320
<b><i>Other incoming resources</i></b>	3	1068	-	-	1068	1628
<b>Total incoming resources</b>		2312	-	-	2312	58391
<b>Resources expended</b>						
<b><i>Costs of generating funds:</i></b>						
Charity shop	4	0	-	-	0	56378
<b><i>Donations to charity</i></b>		69800	-	-	69800	-
<b><i>Charitable activities</i></b>	6	0	-	-	0	0
<b><i>Governance costs</i></b>	6	67928	-	-	67928	47433
<b>Total resources expended</b>		137728	-	-	137728	103811

## HEREFORDSHIRE LIFESTYLES

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING THE INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 2016

	Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2016 £	Total 2015 £
<b>Net incoming resources before transfers</b>		-135416	-	-	-135416	-45420
Transfers	13	134647	-	-134647	-	-
<b>Net movement in funds</b>		-769	0	-134647	-135416	-45420
<b>Reconciliation of funds</b>						
Total funds brought forward		769	0	134647	135416	180836
<b>Total funds carried forward</b>		0	0	0	0	135416

The Statement of Financial Activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.

# HEREFORDSHIRE LIFESTYLES

## BALANCE SHEET

AS AT 31ST MARCH 2016

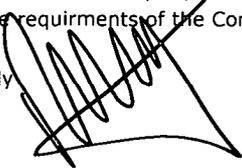
			2016		2015
	Note	£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	8		0		3776
			0		3776
<b>Current assets</b>					
Debtors	9	0		2096	
Cash at bank		0		133296	
			0		135392
<b>Creditors</b> amounts falling due within one year	10	0		-3752	
<b>Net current assets</b>			0		131640
<b>Total assets less current liabilities</b>			0		135416
<b>Funds</b>					
Unrestricted		0		769	
Restricted		0		0	
			0		769
Designated			0		134647
<b>Total funds</b>	12		0		135416

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The company is entitled to exemption from audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2016.

No member of the company has deposited a notice pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

Mr R Kelly  
Director



# HEREFORDSHIRE LIFESTYLES

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31ST MARCH 2016

#### 1 Accounting policies

##### **Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (2008), the Companies Act 2006 and Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005).

##### **Incoming resources**

Income is accounted for in the period in which it is entitled to receipt.

##### **Resources expended**

Resources expended are recognised in the period in which they are incurred. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated on a basis consistent with the use of resources. See note 8 to the accounts for further details.

##### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Motor vehicles -	25% reducing balance
Office equipment -	25% reducing balance

Items, which cost less than £1,000, are not capitalised.

##### **Grants**

Grants received are shown on the Statement of Financial Activities in accordance with the terms of the grant.

Grants received for the acquisition of fixed assets are credited to the Statement of Financial Activities when received and depreciation charged against the fund to which they are credited over the life of the asset.

##### **Fund accounting**

Funds held by the charity are either:

**Unrestricted funds** - these are funds, which can be used in accordance with the charitable objectives at the discretion of the directors;

**Designated funds** - these are funds set aside by the directors out of unrestricted funds for specific activities.

**Restricted funds** - these are funds, which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

##### **Pension costs**

The charity participates in a defined contributions pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the income and expenditure account.

# HEREFORDSHIRE LIFESTYLES

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31ST MARCH 2016

#### 1 Accounting policies cont.

##### Company limited by guarantee

The company has no share capital and is limited by guarantee. The value of such guarantee at 31 March 2015 was £9 (2014: £9).

##### Deferred income

Deferred income is included in creditors and released to the Statement of Financial Activities as it falls due.

##### Taxation

The company is a registered charity and as such is not generally liable to taxation.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred.

##### Going concern

The charity receives a large proportion of income from Herefordshire Council. Due to the ongoing economic situation, this funding may be reduced to aid Herefordshire Council's financial position. The accounts are prepared on a Going Concern basis as there is no material uncertainty regarding the funding. Should this occur, the charity has other income streams and sufficient reserves to continue the work of the charity.

#### 2 Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
Supporting people	0	-	0	320
Carers support	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	0	-	0	320
	<hr/>	<hr/>	<hr/>	<hr/>

Incoming resources from charitable activities includes receipts from the local authorities to provide the care as stated in the Trustees Report.

#### 3 Other incoming resources

	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
Private care	-	-	-	0
Resource management	1068	-	1068	1628
	<hr/>	<hr/>	<hr/>	<hr/>
	1068	-	1068	1628
	<hr/>	<hr/>	<hr/>	<hr/>

**HEREFORDSHIRE LIFESTYLES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2016**

**4 Costs of generating funds**

	Charity shop £	Total 2016 £	Total 2015 £
Salaries and wages	0	0	30948
Light and heat	0	0	5916
Rent	0	0	10354
Rates	0	0	387
Maintenance	0	0	762
Depreciation	0	0	1259
Motor expenses	0	0	1640
Advertising	0	0	580
Telephone and postage	0	0	850
Sundry	0	0	1455
Insurance	0	0	2227
	<hr/>	<hr/>	<hr/>
	0	0	56378
	<hr/>	<hr/>	<hr/>

**5 Net incoming resources for the year**

	2016 £	2015 £
Is stated after charging:		
Depreciation/loss on disposal	3776	1259
Pension charge	7030	8235
Payments to charity	69800	-
	<hr/>	<hr/>
and after crediting:		
Bank interest	843	90
	<hr/>	<hr/>

## HEREFORDSHIRE LIFESTYLES

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31ST MARCH 2016

##### 6 Analysis of charitable expenditure

The charity apportions its support costs on an income usage basis between the charitable activities.

	HCC Supporting People £	HCC Carers Support £	Governance £	Total 2016 £	Total 2015 £
Salaries and wages	-	-	-	-	-
Bad debts	-	-	-	-	0
Courses and training	-	-	-	-	-
Travel and expenses	-	-	-	-	0
	-	-	0	0	0
<b>Support costs</b>					
Salaries and wages	-	-	56107	56107	27736
Rent	-	-	3207	3207	6286
Insurance	-	-	246	246	366
Office costs	-	-	5853	5853	3109
Travel	-	-	0	0	59
Sundry	-	-	0	0	7296
Advertising	-	-	0	0	60
Repairs and renewals	-	-	304	304	749
Training	-	-	0	0	972
Professional fees	-	-	861	861	200
Accountancy fees	-	-	1350	1350	600
	-	-	67928	67928	47433
<b>Total charitable expenditure</b>	-	-	67928	67928	47433

## HEREFORDSHIRE LIFESTYLES

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31ST MARCH 2016

##### 7 Staff costs and numbers

	<b>Total 2016</b>	<b>Total 2015</b>
Staff costs were as follows:		
Salaries and wages	46543	47974
Social security costs	2534	2525
Pension contributions	7030	8235
	<hr/>	<hr/>
	56107	58734
	<hr/>	<hr/>

The charity operates a defined contribution pension scheme as detailed in the accounting policies note.

The pension cost for the period was £7030 (2015: £8235). At the year-end there were no outstanding or pre-paid contributions.

No employee received emoluments of more than £60,000.

Average number of employees (full time equivalents)	<b>No.</b>	<b>No.</b>
Executive Director	1	1
Charity shop	0	2
Public funding	0	0
Governance	1	1
	<hr/>	<hr/>
	4	4
	<hr/>	<hr/>

Trustees received expenses during the year totalling £0 (2015: £0)

Remuneration received by the trustees totalled £Nil (2015: £Nil).

**HEREFORDSHIRE LIFESTYLES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2016**

**8 Tangible fixed assets**

	Office Equipment £	Motor Vehicles £	Total £
<b>Cost</b>			
As at 1st April 2015	12612	7999	20611
Disposal	-12612	-7999	-20611
	0	0	0
<b>Depreciation</b>			
As at 1st April 2015	11366	5469	16835
Charge for the year	0	0	0
Disposal	-11366	-5469	-16835
	0	0	0
<b>Net book value</b>			
As at 31st March 2016	0	0	0
As at 31st March 2015	1246	2530	3776

**9 Debtors**

	2016 £	2015 £
Trade debtors	0	748
VAT Recoverable	0	1348
	0	2096

**HEREFORDSHIRE LIFESTYLES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2016**

**10 Creditors:** amounts falling due within one year

	<b>2016</b> <b>£</b>	<b>2015</b> <b>£</b>
Trade creditors	0	3752
Deferred income and grants in advance	-	-
	<hr/>	<hr/>
	0	3752
	<hr/>	<hr/>

**11 Analysis of net assets between funds**

	<b>Unrestricted</b> <b>Funds</b> <b>£</b>	<b>Restricted</b> <b>Funds</b> <b>£</b>	<b>Total</b> <b>2016</b> <b>£</b>	<b>Total</b> <b>2015</b> <b>£</b>
Tangible fixed assets	3776	-	0	3776
Current assets	135392	-	0	135392
Current liabilities	-3752	-	0	-3752
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net assets at 31st March 2016</b>	135416	-	0	135416
	<hr/>	<hr/>	<hr/>	<hr/>

## HEREFORDSHIRE LIFESTYLES

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31ST MARCH 2016

12 Movement in funds	As at 1st April 15 £	Incoming Resources £	Outgoing Resources £	Transfer £	As at 31st March 16 £
<b>Restricted funds</b>					
Other contracts	-	-	-	-	-
<b>Total restricted funds</b>	0	-	-	-	0
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Development Reserve	49647	-	-	-49647	0
Management Reserve	85000	-	-	-85000	0
<b>General funds</b>	134647 769	- 2312	- -137728	-134647 134647	0 0
	135416	2312	-137728	-	0
<b>Total funds</b>	135416	2312	-137728	-	0

#### Restricted funds

Restricted funds are used for the purpose of providing one to one support to adults with disabilities.

#### Development Reserve

This reserve will fund projects deemed to be necessary for the long term development and benefit of the organisation including (but not restricted to) management development, consultancy and research, major IT expenditure etc.

#### Management Reserve

This reserve is established to meet the cost of managing the organisation through periods of income fluctuations to allow time to react and adjust to changed circumstances and meet unavoidable liabilities, together with funding of adjustment to changed circumstances, including costs of staff reduction and ultimately winding up of the organisation.

#### Transfers between funds

The Trustees considered that a further transfer to the management reserve was not required this year.