

Registered Number  
00719534

**C R O COPY**

**THE ABBEYFIELD SANDERSTEAD**  
**SOCIETY LIMITED**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2015**

SATURDAY



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COMPANIES HOUSE

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**MAURICE ANDREWS**  
**Chartered Accountants**  
**Grove House**  
**25 Upper Mulgrave Road**  
**Cheam, Sutton**  
**Surrey, SM2 7BE**

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**THE ABBEYFIELD SANDERSTEAD SOCIETY LIMITED**

**COMPANY INFORMATION**

**MEMBERS OF THE EXECUTIVE COMMITTEE**

Mr R J Brimble	
Mrs M Brown	Chair
Mr B A Dymond	
Dr E Leonard	
Mr G Liddiard	
Mrs Y H Murdoch	
Mrs A Thelwell	
Mr L M Thomas	Secretary

REGISTERED OFFICE	2 Beechwood Road Sanderstead South Croydon Surrey, CR2 0AA
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REGISTERED NUMBER	00719534
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CHARITY NUMBER	233004
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HOMES AND COMMUNITIES AGENCY NUMBER H0619  
(formerly Tenant Services Authority)

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**THE ABBEYFIELD SANDERSTEAD SOCIETY LIMITED**

**CHAIR'S REPORT**

The year to 31st March 2015 was one of, and leading to, change for the charity.

Sadly, during the year one of our residents passed away while another moved on so that she could receive extra care. By the year end, a third resident was in the midst of a long hospital stay.

We did receive a number of applications for filling the vacant rooms so the loss of income from voids was limited.

At the close of the year, Geoff Liddiard stepped down as Chairman after many years of devoted service to Abbeyfield Sanderstead in this and other capacities. Geoff will continue as a Trustee. Mary Brown replaced Geoff in the Chair. We welcomed Roger Brimble as he joined the Trustee body just after the year end.

As will be seen from the Accounts, the financial year had a deficit of some £3,000 compared with a surplus of almost £18,000 for the previous year. That deficit would have been eliminated if the income lost from voids had been forthcoming. Also in the year 2013/14 a £5,000 grant had been received. However the expenditure against this grant, to refurbish the car park, fell in this financial year.

MRS M BROWN  
CHAIR

A handwritten signature in black ink, appearing to read 'M Brown', written in a cursive style.

**THE ABBEYFIELD SANDERSTEAD SOCIETY LIMITED**

**REPORT OF THE EXECUTIVE COMMITTEE**  
**FOR THE YEAR ENDED 31ST MARCH 2015**

The Executive Committee presents its report and the audited financial statements of the Society for the year ended 31<sup>st</sup> March 2015.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

Charity registration number	233004
Company registration number	00719534
Tenant Services Authority number	H0619
Registered Office and operational address	2 Beechwood Road Sanderstead South Croydon Surrey CR2 0AA

**EXECUTIVE COMMITTEE**

Mr R J Brimble (appointed 21.04.2015)  
 Mrs M Brown  
 Mr B A Dymond  
 Dr E Leonard  
 Mr G Liddiard  
 Mrs Y H Murdoch  
 Mrs A Thelwell  
 Mr L M Thomas

**BANKERS AND OTHER ADVISERS**

Bankers	Barclays Bank plc 1 Churchill Place London E14 5HP
Auditor	Maurice Andrews, Chartered Accountants Grove House 25 Upper Mulgrave Road Cheam, Sutton Surrey SM2 7BE

**THE ABBEYFIELD SANDERSTEAD SOCIETY LIMITED****REPORT OF THE EXECUTIVE COMMITTEE****FOR THE YEAR ENDED 31ST MARCH 2015****(continued)****STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Abbeyfield Sanderstead Society Limited is a registered charity (No. 233004) and a registered housing association (No. H0169). It is a company limited by guarantee (No. 00719534) which does not have a share capital. Every member of the Society undertakes to contribute an amount not exceeding £1 to the assets of the Society in the event of winding up. The total number of such members at 31<sup>st</sup> March 2015 was 28 (2014 - 28).

The company was established on 28<sup>th</sup> March 1962 under a Memorandum of Association which sets out its objects and powers. It is governed by its Articles of Association.

The activities of the Society are overseen by the Executive Committee. Members of the Committee are elected at an Annual General Meeting and serve for a period of three years after which they must seek re-election if wishing to continue in office.

**RECRUITMENT AND APPOINTMENT OF MEMBERS OF THE EXECUTIVE COMMITTEE**

Traditional business and care skills are represented on the Executive Committee. In an effort to maintain this broad skill mix, potential members of the Executive Committee are requested to provide a list of their skills. In the event of particular skills being lost through retirements, individuals with those skills are approached to offer themselves for election to the Executive Committee. Potential Committee members are interviewed by the Executive Committee before being recommended for appointment at an Annual General Meeting.

New Members are given an information pack on the constitution and governance of the Society and are also taken on an induction tour of the homes to meet the managers, staff and residents. New Members have an opportunity to meet with the Executive Officer and to attend the Executive Committee meetings.

**RISK MANAGEMENT**

The Executive Committee has conducted a review of the major risks to which the Society is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks that the Society faces. The systems of internal controls are reflected in that the Society has received the Abbeyfield Standard and has also been accredited by the Local Authority.

**OBJECTS AND ACTIVITIES**

To provide accommodation, care and companionship for lonely or frail elderly people in accordance with the aims and principles of The Abbeyfield Society Limited. This activity falls wholly within social housing activities as defined in the Housing and Regeneration Act 2008.

**ACHIEVEMENTS AND PERFORMANCE**

The Society has successfully fulfilled its objectives during the year. Further information detailing the achievements and performance of the Society can be found in the Chair's Report annexed hereto.

**THE ABBEYFIELD SANDERSTEAD SOCIETY LIMITED**

**REPORT OF THE EXECUTIVE COMMITTEE**  
**FOR THE YEAR ENDED 31ST MARCH 2015**  
**(continued)**

**FINANCIAL REVIEW**

The Society made a deficit of £2,962 for the year as opposed to a surplus in the previous year of £17,779. The results for the year are set out in the financial statements attached.

**RESPONSIBILITIES OF MEMBERS OF THE EXECUTIVE COMMITTEE**

Company law requires the Members of the Executive Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Society and of its incoming resources and application of resources, including the income or expenditure of the Society for the year.

In preparing these financial statements, the Members of the Executive Committee are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departure disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Society will continue in business.

The Members of the Executive Committee are responsible for keeping proper accounting records that 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 Charities Act 2011, the Housing and Regeneration Act 2008 and the Accounting Requirements for Registered Social Landlords Determination 2006. 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.

In so far as the Members of the Executive Committee are aware there is no relevant audit information of which the Society's auditor is unaware and the Members have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

**PUBLIC BENEFIT REQUIREMENT**

The Members of the Executive Committee have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission concerning the public benefit requirement.

**AUDITOR**

Maurice Andrews having been appointed auditor during the year are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

**THE ABBEYFIELD SANDERSTEAD SOCIETY LIMITED**

**REPORT OF THE EXECUTIVE COMMITTEE**

**FOR THE YEAR ENDED 31ST MARCH 2015**

**(continued)**

**REPORTING PROVISIONS**

The report of the Executive Committee has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities and in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

**APPROVAL**

The report of the Executive Committee was approved by the board on 16<sup>th</sup> September 2015 and signed on its behalf by:-

A handwritten signature in black ink, appearing to read 'L. M. Thomas', with a stylized flourish at the end.

L M THOMAS  
COMPANY SECRETARY

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE MEMBERS OF THE ABBEYFIELD SANDERSTEAD SOCIETY LIMITED**  
**YEAR ENDED 31ST MARCH 2015**

We have audited the financial statements of The Abbeyfield Sanderstead Society Limited for the year ended 31<sup>st</sup> March 2015 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

**RESPECTIVE RESPONSIBILITIES OF MEMBERS OF THE EXECUTIVE COMMITTEE AND AUDITOR**

As explained more fully in the Statement of Responsibilities of Members of the Executive Committee' set out on page 4, the members of the Executive Committee 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 (APB'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 charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the members of the Executive Committee; and the overall presentation of the financial statements. In addition we read all the financial and non-financial information in the Annual Report 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 charitable company's affairs as at 31st March 2015 and of its result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006**

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

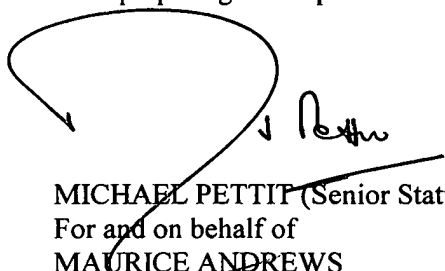


**INDEPENDENT AUDITOR'S REPORT**  
**TO THE MEMBERS OF THE ABBEYFIELD SANDERSTEAD SOCIETY LIMITED**  
**YEAR ENDED 31ST MARCH 2015**  
**(continued)**

**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 trustees/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 members of the Executive Committee were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Report of the Executive Committee.



MICHAEL PETTIT (Senior Statutory Auditor)  
For and on behalf of  
MAURICE ANDREWS  
CHARTERED ACCOUNTANTS  
STATUTORY AUDITORS

Grove House  
25 Upper Mulgrave Road  
Cheam, Sutton  
Surrey SM2 7BE

16<sup>th</sup> September 2015

**THE ABBEYFIELD SANDERSTEAD SOCIETY LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2015**

	<u>Notes</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>TOTAL 2015</u> £	<u>TOTAL 2014</u> £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
<b>Voluntary income</b>					
Donations		960	-	960	3,200
Legacies		-	-	-	5,000
<b>Activities for generating funds</b>					
Fundraising		1,010	-	1,010	991
<b>Investment income</b>					
Interest receivable		180	-	180	-
<b>Incoming resources from charitable activities</b>					
Income from residents	2	<u>95,010</u>	<u>-</u>	<u>95,010</u>	<u>99,000</u>
<b>Total incoming resources</b>		<u>97,160</u>	<u>-</u>	<u>97,160</u>	<u>108,191</u>
<b>RESOURCES EXPENDED</b>					
<b>Charitable activities</b>	3	87,042	3,000	90,042	80,312
<b>Governance costs</b>	3	<u>10,080</u>	<u>-</u>	<u>10,080</u>	<u>10,100</u>
<b>Total resources expended</b>		<u>97,122</u>	<u>3,000</u>	<u>100,122</u>	<u>90,412</u>
<b>Net incoming (outgoing) resources</b>		38	(3,000)	( 2,962)	17,779
<b>Transfers</b>		1,810	(1,810)	-	-
<b>Fund balance brought forward</b>		<u>450,831</u>	<u>4,810</u>	<u>455,641</u>	<u>437,862</u>
<b>FUND BALANCE CARRIED FORWARD</b>		<u>450,869</u>	<u>-</u>	<u>452,679</u>	<u>455,641</u>

**THE ABBEYFIELD SANDERSTEAD SOCIETY LIMITED****BALANCE SHEET****31ST MARCH 2015**

	<u>Notes</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>TOTAL 2015</u> £	<u>TOTAL 2014</u> £
<b>FIXED ASSETS</b>					
Tangible Assets	6	<u>549,257</u>	<u>-</u>	<u>549,257</u>	<u>552,385</u>
<b>CURRENT ASSETS</b>					
Debtors	7	-	-	-	150
Cash at bank and in hand		<u>43,076</u>	<u>-</u>	<u>43,076</u>	<u>43,538</u>
		43,076	-	43,076	43,688
<b>CREDITORS: amounts falling due within one year</b>	8	<u>( 4,654)</u>	<u>-</u>	<u>( 4,654)</u>	<u>( 5,432)</u>
<b>NET CURRENT ASSETS</b>		<u>38,422</u>	<u>-</u>	<u>38,422</u>	<u>38,256</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		587,679	-	587,679	590,641
<b>CREDITORS :amounts falling due after more than one year</b>	9	<u>135,000</u>	<u>-</u>	<u>135,000</u>	<u>135,000</u>
<b>NET ASSETS</b>		<u>452,679</u>	<u>-</u>	<u>452,679</u>	<u>455,641</u>
<b>CAPITAL AND RESERVES</b>					
Accumulated funds	10	<u>452,679</u>	<u>-</u>	<u>452,679</u>	<u>455,641</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Executive Committee  
on 16<sup>th</sup> September 2015 and signed on its behalf by:-



Mrs M Brown - Member of the Executive Committee

The notes on pages 10 to 14 form part of the financial statements.

**THE ABBEYFIELD SANDERSTEAD SOCIETY LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST MARCH 2015**

1. ACCOUNTING POLICIES

**Accounting basis and standards**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), Accounting and Reporting by Charities: Statement of Recommended Practice (SORP 2005) Schedule 1 to the Housing and Regeneration Act 2008 and the Accounting Direction for Social Housing in England 2012.

**Incoming resources**

All incoming resources are recognised in the year in which the Society is entitled to receipt and the amount can be measured with reasonable certainty.

**Resources expended**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. The cost of overall direction and administration on each activity, comprising the salary and overhead costs of the central function, is apportioned on the basis of time spent and other relevant factors attributable to each activity.

**Tangible fixed assets**

Housing land and buildings are stated at cost less accumulated depreciation and grants receivable. Depreciation is calculated at the following annual rates in order to write off the assets over their estimated useful life:

Freehold buildings	-	1% reducing balance
Fixture, fittings and equipment	-	25% reducing balance

**Social Housing Grant**

The Society is in receipt of Social Housing Grants, formerly called Housing Association Grants (HAG). Where developments have been wholly or partially funded by such grants, the cost of these developments has been reduced by the value of the grant received. The value of the grant is disclosed as a separate item. These grants may be repayable in the event that the relevant property is sold by the Society, or if certain other relevant events take place, but can be rolled over into other purchase or development activities in certain circumstances.

**THE ABBEYFIELD SANDERSTEAD SOCIETY LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST MARCH 2015**

**(continued)**

**2. INCOME FROM RESIDENTS**

	<u>2015</u>	<u>2014</u>
	£	£
Income receivable from letting of all units based on 100% occupancy	97,800	97,800
Winter fuel allowance	<u>1,500</u>	<u>1,200</u>
	99,300	99,000
<u>Less:</u> vacancies and void losses	<u>( 4,290)</u>	<u>-</u>
	<u>95,010</u>	<u>99,000</u>

**3. RESOURCES EXPENDED**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>Funds</u>	<u>Funds</u>	<u>2015</u>	<u>2014</u>
	£	£	£	£
<b>Charitable activities</b>				
Housekeeping	15,759	-	15,759	16,737
Salaries and NI contributions	28,556	-	28,556	28,490
Pension contributions	938	-	938	917
Repairs and redecorations	20,766	3,000	23,766	13,041
Lighting and heating	5,678	-	5,678	6,804
Council tax	2,426	-	2,426	2,457
Water rates	1,255	-	1,255	1,222
Insurance	2,105	-	2,105	2,011
TV licence & rentals	291	-	291	291
Telephone	1,194	-	1,194	918
Careline	1,344	-	1,344	1,401
Sundries	1,091	-	1,091	376
Affiliation fees – The Abbeyfield Society	2,251	-	2,251	2,192
Bank charges	260	-	260	260
Depreciation	<u>3,128</u>	<u>-</u>	<u>3,128</u>	<u>3,195</u>
	<u>87,042</u>	<u>3,000</u>	<u>90,042</u>	<u>80,312</u>

**THE ABBEYFIELD SANDERSTEAD SOCIETY LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2015**  
**(continued)**

3. RESOURCES EXPENDED (continued)

	Unrestricted Funds £	Restricted Funds £	TOTAL 2015 £	TOTAL 2014 £
<b>Governance costs</b>				
Salaries and NI contributions	6,640	-	6,640	6,498
Office expenses – postage, stationery etc.	44	-	44	266
Audit fee	<u>3,396</u>	<u>-</u>	<u>3,396</u>	<u>3,336</u>
	<u>10,080</u>	<u>-</u>	<u>10,080</u>	<u>10,100</u>

Resources expended include

Trustee remuneration	-	-
Auditor's remuneration (including V.A.T.)	3,396	3,336
Depreciation	<u>3,128</u>	<u>3,195</u>

Two (2014 – five) members of the Executive Committee were reimbursed charitable activity expenses of £1,456 (2014 - £1,033).

4. STAFF COSTS (including officers)

	2015 £	2014 £
Salaries	35,196	33,944
Social security costs	-	1,044
Pension contributions	<u>938</u>	<u>917</u>
	<u>36,134</u>	<u>35,905</u>

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

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

	No.	No.
Hostel staff	6	6
Administrator	<u>1</u>	<u>1</u>

**THE ABBEYFIELD SANDERSTEAD SOCIETY LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2015**  
**(continued)**

5 TAXATION

The Society is exempt from corporation tax on its charitable activities.

The Society is not registered for VAT. VAT is not therefore charged to residents. Expenditure charged includes any relevant VAT element.

6. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Freehold HAG Assisted Schemes £	Total £
Cost			
At 1.4.2014 and 31.3.2015	25,833	711,201	737,034
Housing Association Grant			
At 1.4.2014 and 31.3.2015	-	(143,691)	(143,691)
	<u>25,833</u>	<u>567,510</u>	<u>593,343</u>
Depreciation			
At 1.4.2014	25,397	15,561	40,958
Charge for year	<u>109</u>	<u>3,019</u>	<u>3,128</u>
At 31.3.2015	<u>25,506</u>	<u>18,580</u>	<u>44,086</u>
Net book value			
At 31.3.2015	<u>327</u>	<u>548,930</u>	<u>549,257</u>
	<u>=====</u>	<u>=====</u>	<u>=====</u>
At 31.3.2014	<u>436</u>	<u>551,949</u>	<u>552,385</u>
	<u>=====</u>	<u>=====</u>	<u>=====</u>

7. DEBTORS

	<u>2015</u> £	<u>2014</u> £
Prepayments	-	150
	<u>=====</u>	<u>=====</u>

8. CREDITORS: amounts falling due within one year

	<u>2015</u> £	<u>2014</u> £
Tax and social security costs	-	888
Accruals and deferred income	<u>4,654</u>	<u>4,544</u>
	<u>4,654</u>	<u>5,432</u>
	<u>=====</u>	<u>=====</u>

**THE ABBEYFIELD SANDERSTEAD SOCIETY LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST MARCH 2015**

**(continued)**

9. CREDITORS: amounts falling due after more than one year:

	<u>2015</u>	<u>2014</u>
	£	£
Mortgage loan	135,000	135,000
	=====	=====

The Mortgage loan is secured on the freehold property and is repayable in February 2019.

10. ACCUMULATED FUNDS

RESTRICTED FUNDS

	£
Balance at 1.4.2014	4,810
Incoming resources	-
Resources expended	(3,000)
Transfer to General Fund	<u>(1,810)</u>
Balance at 31.3.2015	-
	=====

All restricted funds are held as cash at bank.

During the year £3,000, donated in the previous year, was spent on car park improvements.

£1,810 was left of a donation for bathroom improvements. The Society has not been in a position to utilise these funds for their original purpose and has contacted the original donor who has removed the restriction. The funds have therefore been transferred to the General Reserve.

11. HOUSING STOCK

	Units under development		Units in management	
	31.3.2015	31.3.2014	31.3.2015	31.3.2014
Social Housing Accommodation				
Number of bed spaces, excluding housekeeper and guest rooms	0	0	9	9