

St Ives Day Care Centre

Registered charity no. 1085214

Report and Accounts

- for the year ended -

31 March 2020

St Ives Day Care Centre
Report and accounts
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St Ives Day Care Centre
Reference and Administrative Details

Charity name

St Ives Day Care Centre

Principal office

Copley House
Ramsey Road
St Ives
Cambs
PE27 3XL

Trustees

D Blair (Chairman)
I Langworthy
L Cammish

Treasurer

D Blair

Independent examiner

C J Dyke
The Old Police Station
Priory Road
St Ives
Cambs
PE27 5BB

Bankers

Barclays Bank Plc
The Pavement
St Ives
Cambs
PE27 5AQ

ST IVES DAY CARE CENTRE TRUSTEE ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2020

The Charity is constituted by Deed of Trust and is a Registered Charity, number 1085214. The objects of the Charity are the provision of daycare facilities for the frail elderly of St Ives and surrounding villages. For membership enquiries please contact the Manager on 01480 463444

The Trustees who served during the year were:

DM Blair-Chairman

Ian Langworthy

Linda Cammish

The Trustees met four times in the year to consider strategic direction and operational performance. None of the Trustees received any remuneration or other payment from the Charity in the year.

Total incoming resources, principally comprising contract payments and members contributions, for the year were £118,273 (2019 - £118,587), all of which were unrestricted. Total resources expended in the operation of the charity were £117,956 (2019 £107,995) leaving a surplus for the year of £317 (2019 surplus of £10,952).

The Trustees are very grateful not only to the staff of the charity for their hard work and commitment, but also to the team of volunteers who work with the staff on a daily basis.

The Charity's total funds at the end of the year stood at £282,021 (2019 - £281,704) all of which was held for unrestricted purposes.

In the last year, the Trustees have undertaken a further review of the major operational and financial risks facing the charity, evaluated the systems and policies in place to mitigate these and continued to monitor them as they intend to do for the foreseeable future.

Since the year end the operations of the Charity have been severely impacted by the Coronavirus pandemic, forcing closure for the first half of the year. During the closure the staff were able to maintain contact with members and their families providing remote support wherever possible. The Centre reopened, at much reduced capacity, in early October and demand for its services remains strong.

The Trustees consider they have complied with the duty in Section 4 of Part 1 of the 2006 Charities Act which requires them to have due regard to guidance published by the Charity Commission, including public benefit guidance. It is the Charity's policy to hold reserves for two purposes – firstly to provide sufficient capital to sustain operations for a minimum of 12 months in the absence of any income; and secondly to have funds available at short notice for unforeseen emergency maintenance or other projects necessary to sustain the operations of the charity. The Trustees believe that the current reserves within the General Fund of £281,704 place the Charity in a strong position to be able to carry out its objects.

Statement of trustees' responsibilities

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- (a) select suitable accounting policies and apply them consistently
- (b) make judgements and estimates that are reasonable and prudent
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- (d) prepare the 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 accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



David M Blair – Chairman
On behalf of the Trustees

Date 21st December 2020

Independent Examiner's Report to the Trustees of St Ives Day Care Centre

I report on the accounts of the Trust for the year ended 31 March 2020, which are set out on pages 4 to 10.

Respective responsibilities of trustees and examiner

The trustees 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.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 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 independent 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 give me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

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.



C J Dyke
Chartered Accountant

The Old Police Station
Priory Road
St Ives
Cambs
PE27 5BB

Date: 21 December 2020

St Ives Day Care Centre
Statement of Financial Activities
for the year ended 31 March 2020

	Notes	Unrestricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Incoming resources from generated funds				
Voluntary income	2	115,748	115,748	116,141
Investment income	3	2,525	2,525	2,446
Total incoming resources		<u>118,273</u>	<u>118,273</u>	<u>118,587</u>
Resources expended				
Costs of generating funds				
Costs of generating voluntary income	4	<u>117,956</u>	<u>117,956</u>	<u>107,995</u>
Total resources expended		<u>117,956</u>	<u>117,956</u>	<u>107,995</u>
Net movement in funds		<u>317</u>	<u>317</u>	<u>10,592</u>
Reconciliation of funds				
Total funds brought forward		<u>281,704</u>	<u>281,704</u>	<u>271,112</u>
Total funds carried forward		<u>282,021</u>	<u>282,021</u>	<u>281,704</u>

All incoming resources and resources expended derive from continuing activities.

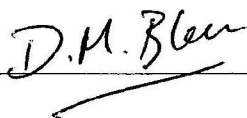
The charity has no recognised gains or losses for the year other than the results above.

St Ives Day Care Centre
Balance Sheet
as at 31 March 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	6	22,861	24,457
Current assets			
Debtors	7	2,958	3,301
Cash at bank and in hand	8	260,279	256,525
		<u>263,237</u>	<u>259,826</u>
Creditors: amounts falling due within one year	9	(4,077)	(2,579)
Net current assets		<u>259,160</u>	<u>257,247</u>
Net assets		<u><u>282,021</u></u>	<u><u>281,704</u></u>
The funds of the charity			
Unrestricted funds		282,021	281,704
Total charity funds		<u><u>282,021</u></u>	<u><u>281,704</u></u>

These accounts were approved by the Trustees on 21 December 2020

and signed on their behalf



Trustee

The notes on pages 7 to 10 form an integral part of these financial statements.

St Ives Day Care Centre
Cash Flow Statement
for the year ended 31 March 2020

	2020	2019
	£	£
Cash generated from operations		
Net movement in funds	317	10,592
Reconciliation to cash generated from operations:		
Depreciation	1,596	1,956
Decrease/((increase)) in debtors	343	(839)
Increase/(decrease) in creditors	1,498	(1,180)
	<u>3,754</u>	<u>10,529</u>
Application of cash		
Purchase of tangible fixed assets	-	-
	<u>-</u>	<u>-</u>
Net increase in cash	3,754	10,529
Cash at bank and in hand at 1 April 2019	256,525	245,996
Cash at bank and in hand at 31 March 2020	<u>260,279</u>	<u>256,525</u>
Consisting of:		
Cash at bank and in hand	<u>260,279</u>	<u>256,525</u>

St Ives Day Care Centre
Notes to the Accounts
for the year ended 31 March 2020

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Incoming resources

Voluntary income including donations and legacies is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category.

Investment income is recognised on a receivable basis.

Depreciation

Depreciation has been provided at the following rates in order to write off certain assets over their estimated useful lives.

Equipment, fixtures and fittings	15% reducing balance
Motor vehicles	25% reducing balance

2 Voluntary income

	Unrestricted funds	Total funds 2020	Total funds 2019
	£	£	£
Contract payments - Social Services	67,068	67,068	67,068
Members contributions	43,960	43,960	39,895
Gifts, donations and raffles	4,469	4,469	8,629
Sundry income	251	251	549
	<u>115,748</u>	<u>115,748</u>	<u>116,141</u>

St Ives Day Care Centre
Notes to the Accounts
for the year ended 31 March 2020

3 Investment income	Unrestricted funds	Total funds 2020	Total funds 2019
	£	£	£
Bank interest	2,525	2,525	2,446
4 Total resourced expenses	From Voluntary income	Total 2020	Total 2019
	£	£	£
Direct costs			
Wages and salaries	44,168	44,168	40,100
Temporary drivers	-	-	3,315
Staff training	50	50	2,556
Reorganisation costs	-	-	(520)
Meals	33,941	33,941	30,286
Members entertainment	13,735	13,735	6,862
Rates	812	812	794
Light and heat	2,154	2,154	2,214
Insurance	1,022	1,022	987
Cleaning	1,109	1,109	605
Repairs and maintenance	3,573	3,573	3,481
Kitchen consumables	1,237	1,237	840
Postage and stationery	210	210	157
Telephone	993	993	929
Minibus running expenses	7,246	7,246	7,895
Book-keeping and professional fees	3,900	3,900	3,900
Accountancy	540	540	540
Donations	22	22	21
Sundry expenses	1,648	1,648	1,077
Depreciation	1,596	1,596	1,956
	<u>117,956</u>	<u>117,956</u>	<u>107,995</u>

5 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

St Ives Day Care Centre
Notes to the Accounts
for the year ended 31 March 2020

6 Tangible fixed assets

	Building improvem'ts	Equip't, fixtures & fittings	Minibus	Total
	£	£	£	£
Cost				
At 1 April 2019	15,327	60,482	46,925	122,734
Additions	-	-	-	-
At 31 March 2020	<u>15,327</u>	<u>60,482</u>	<u>46,925</u>	<u>122,734</u>
Depreciation				
At 1 April 2019	-	53,588	44,689	98,277
Charge for the year	-	1,032	564	1,596
At 31 March 2020	<u>-</u>	<u>54,620</u>	<u>45,253</u>	<u>99,873</u>
Net book value				
As at 31 March 2020	<u>15,327</u>	<u>5,862</u>	<u>1,672</u>	<u>22,861</u>
As at 31 March 2019	<u>15,327</u>	<u>6,894</u>	<u>2,236</u>	<u>24,457</u>

7 Debtors

	2020	2019
	£	£
Other debtors and prepayments	2,958	3,301
	<u>2,958</u>	<u>3,301</u>

8 Cash at bank and in hand

	2020	2019
	£	£
Bank current account	91,735	89,551
Deposit account	168,494	166,954
Petty cash	50	20
	<u>260,279</u>	<u>256,525</u>

9 Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	<u>4,077</u>	<u>2,579</u>

St Ives Day Care Centre
Notes to the Accounts
for the year ended 31 March 2020

10 Analysis of funds

	At 1 April 2019	Incoming resources	Resources expended	At 31 March 2020
	£	£	£	£
General funds				
Unrestricted income fund	<u>281,704</u>	<u>118,273</u>	<u>(117,956)</u>	<u>282,021</u>

11 Net assets by fund

	Unrestricted funds	Total funds 2020	Total funds 2019
	£	£	£
Tangible assets	22,861	22,861	24,457
Current assets	263,237	263,237	259,826
Creditors: amounts falling due within one year	<u>(4,077)</u>	<u>(4,077)</u>	<u>(2,579)</u>
Net assets	<u>282,021</u>	<u>282,021</u>	<u>281,704</u>