

**ASCOT DISTRICT DAY CENTRE TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

# ASCOT DISTRICT DAY CENTRE TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	C Bateson E Fletcher J Upperton R Flanders R Oliver S Heathcote R Ellison
<b>Charity number</b>	269845
<b>Principal address</b>	Chandler Centre Bagshot Road Sunninghill Ascot Berkshire SL5 9PD
<b>Independent examiner</b>	Kirk Rice LLP The Courtyard High Street Ascot Berkshire SL5 7HP

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# ASCOT DISTRICT DAY CENTRE TRUST

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# ASCOT DISTRICT DAY CENTRE TRUST

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

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The trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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) (effective 1 January 2019)".

#### **Mrs June Martin MBE, Margarrete Golding Medal of Service.**

Sadly, June passed away in July 2020. She was one of the original Founder Trustees in 1975 with Dr Chandler GP. Over the last 46 years, she has been the driving force of the Day Centre. Initially serving as Secretary for many years before becoming Chairman in 1991. Over the last 15 years, June initiated and ran Day Care Plus on Saturdays for the frailer members of the community and has been Life President of the Ascot District Day Centre during this time.

Her service and support for the local community over nearly 50 years was recognised by The Queen and Rotary International with the award of her MBE and Margarite Medal of Service by Rotary International.

June was delighted 3 years ago in April to be invited to celebrate the Queen's 90th birthday in Windsor as June's own 90th birthday was in the same month.

Mrs June Martin will be sorely missed by our Members, Benefactors, Staff and Trustees. Her service to the local community will be remembered and appreciated by all.

#### **Objectives and activities**

##### **Public benefit requirement**

The trustees have discussed the issue of public benefit and are confident that the breadth and scope of the work the Charity undertakes, as disclosed in this report, complies with Section 17 of the Charities Act 2011 and has due regard to the Charity Commissions general guidance on public benefit. The Charity is a public benefit entity.

#### **Achievements and performance**

The operations of the Trust are based at the Chandler Centre and can be divided into two categories of activity:

- The Ascot District Day Centre
- Day Care Plus.

Both activities use the facilities of the Chandler Centre, the running costs and maintenance of which are paid by the Trust from Ascot District Day Centre funds. Activities include usual day care activities and events at the Chandler Centre, as described below.

#### **The Ascot District Day Centre**

The Ascot District Day Centre operates daily, from Monday to Friday, and serves primarily the elderly members of the community, who pay a small annual subscription which entitles them to have full use of the Centre and its amenities. The Day Centre is staffed by 3 permanent part-time employees, who are in turn well supported by volunteers. Transport is provided for members between home and the Day Centre with the help of volunteer drivers. Lunch is provided each day at the Day Centre, together with a 'Meals on Wheels' service for those in the community who have a need.

As a result of the pandemic, the normal services provided by the Day Centre have been very restricted but to maintain contacts with our Members, the Meals on Wheels Service operated by providing meals up to seven days a week from March 2020 until the Day Centre closed for the Christmas break.

# ASCOT DISTRICT DAY CENTRE TRUST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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### **Day Care Plus**

Day Care Plus (DCP) functions primarily for the frail elderly members of the community. DCP operates on Saturdays and is run with voluntary help. A prime intent of DCP is to provide respite for carers. Transport is provided for participants between home and the Chandler Centre, with the help of volunteer drivers. Lunch is provided at the Chandler Centre, together with a 'Meals on Wheels' service for those in the community who have a need.

### **Benefactors' Club**

In Summer 2008 a Benefactors' Club was formed with a view to fund raising and improving the awareness of the Day Centre within the local community. Annual donations are sought from private and business members of the community and regular events are held to foster friendship and promote awareness. This has been a highly successful initiative with currently 126 Benefactors (2019: 124) who play a significant role in our fund-raising activities.

### **Financial review**

#### **Reserves policy:**

The policy's aim is to maintain Reserves in the form of Unrestricted Funds less Fixed Assets, as a percentage of expenditure at the level of between 50% and 60%.

At 31st December 2020, the Trust's Net Current Assets totalled £144,437 (2019 - £157,084). This as a percentage of total expenditure is 136% (2019 121%).

#### **Investments policy:**

All monies raised by and on behalf of the Trust shall be applied to further the objectives of the Trust and for no other purpose.

The honorary treasurer shall maintain proper accounts, which are independently examined annually by qualified accountants. Management accounts are submitted to the Board of Trustees at least quarterly.

The current investment policy as agreed by the Board of Trustees is for surplus funds to be held in bank deposit accounts and in the COIF Charities Deposit Fund.

### **FUTURE PLANS**

The trustees intend that the existing manner in which the Day Centre runs and the services it provides will continue once the Day Centre is able to reopen with a safe environment for our Members. Improvements and repairs to the infrastructure, fixtures and fittings have been made to ensure high standards are maintained. Staff are sent on periodic courses, to ensure that they keep up to date with changes and improvements in the welfare of the elderly plus Food Hygiene requirements.

### **Structure, governance and management**

#### **Names of trustees:**

From 1 January 2019 to the date of this report, the trustees of the Charity have been as shown.

C Bateson

J Martin

(Deceased 3 July 2020)

E Fletcher

J Upperton

R Flanders

A Rainsborough

(Resigned 24 July 2020)

R Oliver

S Heathcote

R Ellison

# ASCOT DISTRICT DAY CENTRE TRUST

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

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#### **Trustee selection method:**

The Charity's trustees are elected at each annual general meeting of the Trust or are co-opted by the extant trustees during the year.

#### **Risk management**

The trustees have assessed the major risks to which the charity is exposed, in particular those related to operational and financial matters, and have set up appropriate procedures to reduce exposure to those risks.

#### **Names of the Charity's custodian trustees:**

The trustees for the Charity (during the period from 1 January 2020 to 31 December 2020 were:

- Mrs J Martin – Deceased 3 July 2020
- Mrs E Fletcher
- Mr J Upperton

The existing constitution, which was prepared in 1975, has been reviewed by the trustees to ensure it meets current practice.

## **HISTORY, OBJECTIVES AND ACTIVITIES OF THE CHARITY**

The Ascot District Day Centre was established in 1975 by Dr G Chandler, a local GP and other like-minded members of the community with the objective of promoting the welfare of the aged and the other inhabitants as the Trust shall determine, of the parishes of North Ascot, South Ascot, Sunninghill, Sunningdale and Winkfield. Membership is open to anyone without distinction over the age of 50.

The Centre is open on weekdays and members are collected from their homes daily by the Centre's two minibuses. Various activities and services are provided as outlined in the Achievements and Performance section.

On Saturdays, the Centre provides food, care and support for the very frail through Day Care Plus, which allows their carers to take a rest day.

The Trust Deed gives the trustees the power to apply all funds raised in such a manner as they think fit providing it is applied to further the objects of the Trust and for no other purpose.

In this manner, the trustees will ensure that proper maintenance of the Trust's assets is undertaken and identify appropriate projects for the improvement of the welfare of its members.

The trust holds a Lease for 60 years from 1977 with the Royal Borough of Windsor & Maidenhead at a peppercorn rent. On 19 December 2019 the Cabinet of the Royal Borough of Windsor & Maidenhead approved the Surrender and Renewal of the Lease for Ascot Day Centre Trust for a term of 117 years at a peppercorn rent. Negotiations over the new Lease are still ongoing.

#### **Professional advisors:**

- The Charity's bank is Barclays Bank plc, Ascot branch.
- The Charity's accountants are Kirk Rice LLP, Ascot.

## **EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

# ASCOT DISTRICT DAY CENTRE TRUST

## TRUSTEES' REPORT (CONTINUED)

***FOR THE YEAR ENDED 31 DECEMBER 2020***

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The trustees' report was approved by the Board of Trustees.

*J Upperton*

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**J Upperton**

Trustee

Dated: 09/04/2021 .....

# ASCOT DISTRICT DAY CENTRE TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ASCOT DISTRICT DAY CENTRE TRUST

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I report to the trustees on my examination of the financial statements of Ascot District Day Centre Trust (the charity) for the year ended 31 December 2020.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

*Graham Jennings*

Mr GMD Jennings FCCA CTA  
Kirk Rice LLP

The Courtyard  
High Street  
Ascot  
Berkshire  
SL5 7HP

Dated: 12/04/2021



# ASCOT DISTRICT DAY CENTRE TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted funds 2020 £	Unrestricted funds 2019 £
<b><u>Income from:</u></b>			
Donations and legacies	2	53,694	90,959
Charitable activities	3	31,974	46,539
Investments	4	307	556
<b>Total income</b>		<u>85,975</u>	<u>138,054</u>
<b><u>Expenditure on:</u></b>			
<u>Charitable activities</u>			
Running of Day Centre	5	106,557	154,372
<b>Total charitable expenditure</b>		<u>106,557</u>	<u>154,372</u>
<b>Net expenditure for the year/ Net movement in funds</b>		(20,582)	(16,318)
Fund balances at 1 January 2020		<u>188,707</u>	<u>205,025</u>
<b>Fund balances at 31 December 2020</b>		<u><u>168,125</u></u>	<u><u>188,707</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# ASCOT DISTRICT DAY CENTRE TRUST

## BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	10		23,688		31,623
<b>Current assets</b>					
Debtors	11	44,199		44,113	
Cash at bank and in hand		102,329		122,084	
		<u>146,528</u>		<u>166,197</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(2,091)</u>		<u>(9,113)</u>	
Net current assets			144,437		157,084
<b>Total assets less current liabilities</b>			<u>168,125</u>		<u>188,707</u>
<b>Income funds</b>					
Unrestricted funds - general			168,125		188,707
			<u>168,125</u>		<u>188,707</u>

The financial statements were approved by the Trustees on 08/04/2021 .....

  
.....  
J Upperton  
Trustee

# ASCOT DISTRICT DAY CENTRE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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### 1 Accounting policies

#### Charity information

Ascot District Day Centre Trust is a charitable trust.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The Covid 19 pandemic meant that to protect our members, the Day Centre was closed on 18 March 2020. Staff and volunteers continue to provide a 7 days a week meals on wheels service to our members. The trustees are confident that the financial resources of the Ascot District Day Centre together with the ongoing support of the Benefactors and local community will continue throughout the crisis.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

# ASCOT DISTRICT DAY CENTRE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	5% on cost
Fixtures and fittings	20% on cost
Motor vehicles	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### Fixed assets grants

Specific grants for the purchase of fixed assets receivable from local governments are recognised when there is: 1) entitlement to the grant, 2) virtual certainty that it will be received and 3) sufficient measurability of the amount. Unspent grants are shown on the balance sheet as restricted funds.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Taxation

The charity is exempt from tax on its charitable activities.

#### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.10 Retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

# ASCOT DISTRICT DAY CENTRE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 1 Accounting policies

(Continued)

#### 1.11 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

#### 1.12 Legacies

Pecuniary legacies are recognised as receivable once probate has been granted and notification has been received.

Residuary legacies are recognised as receivable once probate has been granted, provided that sufficient information has been received to enable valuation of the Charity's entitlement.

Reversionary interests involving a life tenant are not recognised due to the intrinsic uncertainties in valuing them.

### 2 Donations and legacies

	Unrestricted funds general 2020 £	Unrestricted funds general 2019 £
Donations and gifts	52,838	90,959
JRS Grant	856	-
	<u>53,694</u>	<u>90,959</u>

### 3 Charitable activities

	2020 £	2019 £
Raised at Day Centre	1,254	6,307
Contributions towards transport costs	977	4,320
Gift Aid	2,997	3,513
Contributions towards food costs	26,746	32,399
	<u>31,974</u>	<u>46,539</u>

# ASCOT DISTRICT DAY CENTRE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 4 Investments

	Unrestricted funds general 2020 £	Unrestricted funds general 2019 £
Interest receivable	307	556

### 5 Charitable activities

	Running of Day Centre 2020 £	Running of Day Centre 2019 £
Staff costs	47,331	48,795
Utilities	5,780	6,280
Insurance	2,284	2,090
Telephone	881	1,314
Postage and stationery	388	568
Office and premises expenses	5,485	6,485
Food costs	20,370	26,257
Day Care Plus nursing disbursements	1,630	7,444
Motor running costs	6,986	11,184
Repairs and maintenance	1,380	13,533
Members' functions and activities	1,259	4,111
Members' holiday costs	-	4,181
Computer costs	550	1,073
Cleaning	2,420	9,790
Depreciation	7,935	8,898
Profit/(Loss) on sale of tangible assets	(851)	293
	103,828	152,296
Share of governance costs (see note 6)	2,729	2,076
	106,557	154,372

# ASCOT DISTRICT DAY CENTRE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 6 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Accountancy and legal costs	-	2,729	2,729	-	2,076	2,076
	-	2,729	2,729	-	2,076	2,076
Analysed between Charitable activities	-	2,729	2,729	-	2,076	2,076

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Total	4	6
<b>Employment costs</b>	<b>2020 £</b>	<b>2019 £</b>
Wages and salaries	47,014	48,554
Other pension costs	317	241
	47,331	48,795

There were no employees whose annual remuneration was £60,000 or more.

### 9 Redundancy

During the year the charity made 2 members of staff redundant. Total redundancy payment were £2,289 and are disclosed within total wages costs

# ASCOT DISTRICT DAY CENTRE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 10 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 January 2020	23,167	72,937	55,118	151,222
At 31 December 2020	23,167	72,937	55,118	151,222
<b>Depreciation and impairment</b>				
At 1 January 2020	17,375	60,393	41,831	119,599
Depreciation charged in the year	1,158	3,455	3,322	7,935
At 31 December 2020	18,533	63,848	45,153	127,534
<b>Carrying amount</b>				
At 31 December 2020	4,634	9,089	9,965	23,688
At 31 December 2019	5,792	12,544	13,287	31,623

### 11 Debtors

	2020 £	2019 £
<b>Amounts falling due within one year:</b>		
Trade debtors	-	600
Other debtors	4,199	3,513
Prepayments and accrued income	40,000	40,000
	44,199	44,113

### 12 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	995	2,224
Other creditors	97	106
Accruals and deferred income	999	6,783
	2,091	9,113

### 13 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).



# **ASCOT DISTRICT DAY CENTRE TRUST**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** ***FOR THE YEAR ENDED 31 DECEMBER 2020***

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### **14 ULTIMATE CONTROLLING PARTY**

The charity is controlled by the trustees.

### **15 PRESENTATION CURRENCY**

The presentation currency of the financial statements is the Pound Sterling (£).

### **16 INDEPENDENT EXAMINER FEE**

The trustees agreed a fee of £1,080 including VAT (2019: £1,080) to be remunerated to the independent examiner.