

THE WINGATE SPECIAL CHILDREN'S TRUST

REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD FROM 1ST AUGUST 2020 TO 31ST JANUARY 2022

Charity Number 327713

**AFFORD BOND HOLDINGS LIMITED
CHARTERED ACCOUNTANTS**

THE WINGATE SPECIAL CHILDREN'S TRUST

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31ST JANUARY 2022

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THE WINGATE SPECIAL CHILDREN'S TRUST
FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST JANUARY 2022
ADMINISTRATIVE INFORMATION

Charity number: 327713

Charity address: Wingate Centre
Wrenbury Hall Drive
Wrenbury
Nantwich
CW5 8ES

President: Marquess of Cholmondeley KCVO

Vice Presidents: Lady Pauline Barlow
Sir Philip Craven MBE
Lord Grantchester
Nick Hancock
The Rt. Hon. Lord Justice Maurice Kay
Bjarne Rieber
Bryony Page

Patron: Mr Alex Wingate

Trustees: Mr Geoff Parsons MBE – Chairman
Mr Michael Young - MA (Oxon), TEP, Solicitor, Secretary
Mrs Jennifer Sproston – RGN, DN, OND, CAT
Mr Peter Latronico BA PGCE
Mr David Longdon BSc, FRICS
Mrs Julia McGhie B.Ed. (Hons) – (Holds the National
Award for Special Educational Needs Co-ordinators)

Council of Management: Mr Geoff Parsons MBE – Chairman
Mr Michael Young - MA (Oxon), TEP, Solicitor, Secretary
Mrs Jennifer Sproston – RGN, DN, OND, CAT
Mr Peter Latronico BA PGCE
Mrs Rona Moroney – From 1/11/20 Chief Executive Officer
Mr David Longdon BSc, FRICS
Mrs Julia McGhie B.Ed. (Hons)

Examiners: Afford Bond Holdings Limited
Chartered Accountants
31 Wellington Road
Nantwich
CW5 7ED

Solicitors: Hibberts LLP
25 Barker Street
Nantwich
CW5 5EN

Bankers: HSBC Plc
30 Market Street
Crewe
CW1 2ES

THE WINGATE SPECIAL CHILDREN'S TRUST
TRUSTEES' REPORT FOR THE PERIOD FROM 1ST AUGUST 2020 TO 31ST JANUARY 2022

The trustees present their report along with the financial statements of the Charity for the period ended 31st January 2022. The financial statements have been prepared in accordance with the accounting policies set out on pages 9 and 10 and comply with the Charity's constitution and applicable law.

OBJECTIVES AND ACTIVITIES

Objectives of the charity

The charitable trust was registered with the Charity Commission on 16th February 1988. The primary purpose of the charity is to advance both the emotional and physical well-being and development of individuals with complex needs through the provision of recreational facilities, short breaks, and assistance in the interests of their social welfare and improving their quality of life.

Public benefit

The centre's facilities offer significant public benefit in the following ways: - The accommodation unit offers excellent educational and holiday opportunities for people with disabilities, whilst the fully equipped gymnasium is an ideal environment for training, coaching and recreation of both disabled and non-disabled persons. Wherever practical the Trust operates an open-door policy for persons wishing to use its special facilities.

Development and activities

The management is keen to encourage integration of all abilities and to extend the interests and experiences of individuals and groups that visit the centre. It is also committed to providing opportunities in sport, education, recreation and leisure, particularly for people who are disabled or at a disadvantage in the community.

The Charity's ability to provide residential facilities for over 800 children and their carers has been, in part, due to the many trusts and foundations who have made donations for this purpose. Their names along with other foundations whose generosity has enabled the Charity during the year to improve its services are listed in note 4 to the accounts.

With the increased costs of complying with ever more stringent regulatory demands and the pressure of subsidising the increasing number of persons using the charity's facilities, the trustees recognise the need to supplement its income from donations, with a pro-active policy of fund raising which involves the holding of events, engaging with local community groups and appealing to local businesses to support our fundraising efforts, and the promotion and development of the trust's resources. Such time-consuming activities are considered essential to the securing of the trust's future as a charitable organisation.

Our staff are committed to the individual care and to building the personal confidence of individuals and groups with special needs. The trustees wish to place on record their appreciation and thanks to the staff and volunteer workers for their enthusiasm and dedication during the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity's regulations are contained within its constitutional document dated 14th April 1999, as amended on 27th March 2019. This covers the charity's objects, powers, administration, membership, and committee procedures.

Organisation

The trustees who have served during the year are set out on page 1. The Wingate Special Children's Trust is run by a Council of Management team. The members of the Council of Management are people who can make a valuable contribution to the strategy and management of The Wingate Special Children's Trust. All members of the Council of Management retire from office at the Annual General Meeting, and all are eligible for re-election by other Trustees of the charity. Mrs Rona Moroney, the C.E.O., has day to day charge of the Charity's operations.

THE WINGATE SPECIAL CHILDREN'S TRUST
TRUSTEES' REPORT FOR THE PERIOD FROM 1ST AUGUST 2020 TO 31ST JANUARY 2022
(continued)

Risk management

The trustees have examined the major strategic, business, and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks. Two trustees specifically oversee health, safety, and environmental issues.

The charity sets monthly budgets and prepares management information showing the actual figures compared to budget, the extent of any variance and investigate the reasons for them. The information is received on a timely basis to enable the trustees to plan and approve future expenditure and assists with scheduling and arranging special events. All funds are held in the charity's bank accounts, with surplus funds invested in deposit accounts to earn some bank interest, so there is minimal investment risk, and the funds remain easily accessible.

Trustees training

All new trustees are shown around the Charity's premises by other trustees and the manager. They are informed as to the range of its activities and its constitution. The scope of the induction given to new trustees covers the following topics:

- The obligations of a Council of Management member.
- The regulations under which the Charity operates as stipulated in constitutional documents etc.
- The sources of finance of the Charity, a review of its accounts and financial procedures.
- The strategic aims and detailed plans of the Charity.
- Charity Commission guidance as regards the concept of public benefit.
- Trustees' duties and responsibilities as outlined in the Charity Commission's guidance brochure, "The Essential Trustee".

FINANCIAL REVIEW

Results and sources of funding

The Statement of Financial Activities for the year is set out on page 7.

The overall net incoming resources for the year amounted to £34,211. Net outgoing resources in unrestricted funds amounted to £(7,583) for the year.

The charity relies in the main for its funding:

- a) on donations from individuals, local businesses, voluntary organisations and corporate charitable foundations
- b) on monies received for the use of its facilities which comprise a fully equipped gym and specifically adapted accommodation.
- c) on donations received at several fund-raising events held at various times during the year.

The Charity is especially careful in minimising the amount it spends on Governance costs. During the year under review, for instance, the Trust incurred less than 8.5% of its total expenditure on Governance costs.

Reserves policy

Unrestricted funds are needed:

- a. to provide funds which can be applied to meeting the direct costs of running the charity's gym and accommodation facilities, and
- b. to contribute towards administration and fund-raising costs without which the charity could not function.
- c. to avoid an unsecured overdraft arising.

The trustees consider it prudent that unrestricted reserves should be sufficient to cover the short term needs of the trust's day to day activities whilst reserves arising from restricted donations not yet applied are held on deposit.

THE WINGATE SPECIAL CHILDREN'S TRUST
TRUSTEES' REPORT FOR THE PERIOD FROM 1ST AUGUST 2020 TO 31ST JANUARY 2022
(continued)

During the year substantial improvements have been made to the Unrestricted Reserves of the Charity to the extent that we now conform to the recommendations of the Charity Commission, whilst maintaining a satisfactory level of remedial and enhancement expenditure.

ACHIEVEMENTS AND PERFORMANCE

Expenditure on facilities

During the course of the year the trustees and the staff have worked hard to ensure the long term development and security of the charity. Further funds have been invested in improving facilities and equipment at the Centre in order to improve the services offered to disabled and disadvantaged children. Fixed asset movements during the year is summarised in note 10 on page 14.

Key performance indicators

The impact of the Covid Pandemic has been such that a meaningful comparison of performance indicators is not possible. In broad terms, the reduction of income from our Client Services activity has been offset by increases in donations from Organisations who recognised the importance of our work in the field of SEND. The Trustees are particularly grateful to the Rausing Foundation, the National Lottery and Custom Powders Limited for their substantial financial support during this very difficult period.

CHANGE OF STATUS

During the Spring of 2021, the Trustees decided to apply to the Charity Commission for a change of status to a CIO (Charitable Incorporated Organisation). The reason being they felt that this status was more in keeping with the structure and activities of the Charity.

Due to delays caused by the impact of Covid, our application was not approved by the Charity Commission until 8 December 2021. A condition of this change was that the existing charity would cease operating on a date to coincide with the launch of the new charity.

It was agreed that this date would be 31 January 2022, hence the reason why these Accounts cover the eighteen-month period from 1 August 2020 to 31 January 2022.

The name of the new CIO will remain the same, i.e. The Wingate Special Children's Trust but whose Charity Registration Number will be 1197017.

FUTURE PLANS

As a CIO, it will remain the policy of the trustees to actively secure funding by organising fundraising events as well as approaching charitable foundations, as ultimately the viability of the Centre depends on voluntary donations and internally generated income from fundraising activities. The central aim of the trust is to continue to deliver services at efficient cost levels in order to secure the continued provision and improvement of the centre's facilities for the benefit and development of all participants.

The Centre's activities are constantly under review in an attempt to ensure that it applies all its income to providing only useful services which are relevant to its central aim of establishing a centre that can cater for those with special needs and so enhance their lifestyles accordingly.

THE WINGATE SPECIAL CHILDREN'S TRUST
TRUSTEES' REPORT FOR THE PERIOD FROM 1ST AUGUST 2020 TO 31ST JANUARY 2022
(continued)

LEGAL AND REGULATORY PROVISIONS

Statement of Trustees' responsibilities

The 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 year end. 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 and.
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the Charity will continue in business.
- (e) observe the methods and principles stated in the Charities SORP (FRS 102).

In so far as the trustees are aware:

- there is no relevant information of which the charity's Independent Examiner is unaware; and
- the trustees have taken all the steps that they ought to have taken, to make themselves aware of any relevant information.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

Regulations

This report has been prepared in accordance with the Statement of Recommended Practice applicable to charities referred to as SORP Accounting and Reporting by Charities (FRS 102).

Auditors

A resolution proposing that Afford Bond Holdings Limited be re-appointed as Examiners of the charity will be put to the Annual General Meeting.

Approval

This report was approved by the Trustees on 22 June 2022, and signed on their behalf by:



G W Parsons MBE
Chairman

THE WINGATE SPECIAL CHILDREN'S TRUST
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF THE WINGATE SPECIAL CHILDREN'S TRUST
FOR THE PERIOD FROM 1 AUGUST 2020 TO 31 JANUARY 2022

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31 January 2022 which are set out on pages 7 to 17.

Responsibilities and basis of report

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

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

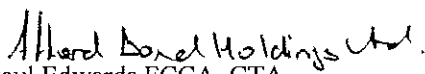
Independent examiner's statement

Since the charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Certified Chartered Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 to enable a proper understanding of the accounts to be reached.


Paul Edwards FCCA, CTA
Afford Bond Holdings Limited
31 Wellington Road,
Nantwich,
Cheshire
CW5 7ED

22 June 2022

THE WINGATE SPECIAL CHILDREN'S TRUST

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD FROM 1ST AUGUST 2020 TO
31ST JANUARY 2022**

	<u>Notes</u>	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2020 £
Incoming resources from generated funds:					
<i>Voluntary income:</i>					
Donations and gifts	4	206,048	149,265	355,313	229,265
<i>Activities for generating funds:</i>					
Accommodation fees		48,277	-	48,277	47,783
Gym fees		52,791	-	52,791	47,211
Incoming resources from charitable activities:					
Fund raising events	5	4,793	-	4,793	4,322
Other incoming resources	6	13,054	-	13,054	5,042
Other income:					
Job Retention Scheme Claims		26,888	-	26,888	30,192
Total incoming resources		<u>351,851</u>	<u>149,265</u>	<u>501,116</u>	<u>363,815</u>
Resources expended on:					
Charitable activities	7	287,327	107,471	394,798	256,773
Generating voluntary income	7	32,480	-	32,480	12,248
Governance costs	7	39,627	-	39,627	20,413
Total resources expended	7	<u>359,434</u>	<u>107,471</u>	<u>466,905</u>	<u>289,434</u>
Net (outgoing) / incoming resources for the year		(7,583)	41,794	34,211	74,381
Gross transfer between funds	8	<u>20,988</u>	<u>(20,988)</u>	-	-
Net movement in funds		13,405	20,806	34,211	74,381
Balances brought forward at 1st August 2020		<u>1,037,005</u>	<u>13,599</u>	<u>1,050,604</u>	<u>976,223</u>
Balances carried forward at 31st January 2022		<u>£1,050,410</u>	<u>£34,405</u>	<u>£1,084,815</u>	<u>£1,050,604</u>

The notes on pages 9 to 17 form part of these accounts

THE WINGATE SPECIAL CHILDREN'S TRUST

BALANCE SHEET AT 31ST JANUARY 2022

	<u>Notes</u>	<u>£</u> <u>2022</u>	<u>£</u> <u>2020</u>
Fixed assets			
Tangible fixed assets	10	954,680	937,250
Current assets			
Stock		-	550
Debtors and prepayments	11	12,252	23,855
Cash at bank and in hand	12	142,015	108,537
Total current assets		154,267	132,942
Creditors: amounts falling due within one year	13	24,132	19,588
Net current assets		130,135	113,354
Net assets		<u>£1,084,815</u>	<u>£1,050,604</u>
Funds			
Unrestricted		1,050,410	1,037,005
Restricted	14	34,405	13,599
Total charity funds		<u>£1,084,815</u>	<u>£1,050,604</u>

Approved by the Board of Trustees on 22 June 2022 and signed on their behalf by:



G W Parsons MBE – Chairman

The notes on pages 9 to 17 form part of these accounts

THE WINGATE SPECIAL CHILDREN'S TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31ST JANUARY 2022

1. Legal form

The Charity is an unincorporated entity run by a Council of Management made up from a selection of its Trustees. The Charity constitutes a public benefit entity as defined by FRS 102.

2. Basis of preparation

The financial statements have been prepared under the historical cost convention and the Charities Act 2011. In preparing the financial statements the Charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP).

The financial statements have been prepared on a going concern basis.

The financial statements incorporate the provisions of FRS 102 and the SORP (FRS 102).

The financial statements are evaluated in sterling and are rounded to the nearest pound.

The significant accounting policies applied in the presentation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

3. Accounting policies

- a. All grants and voluntary income are accounted for gross when receivable as long as they are capable of financial measurement. This includes gifts in kind, included at estimated valuation. Income from services supplied are recognised when completed.

- b. Depreciation is provided to write off the cost less estimated residual values of all fixed assets except freehold land and buildings over their expected useful lives. It is calculated at the following rates:

Fixtures and fittings 25% straight line

- c. All expenditure is accounted for gross, and when incurred, on an accruals basis.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting and constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated between the 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 areas or estimated usage as set out in Note 5.

- d. Designated funds are amounts which have been set aside at the discretion of the trustees for a specific, but not legally binding purpose.

THE WINGATE SPECIAL CHILDREN'S TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31ST JANUARY 2022 (continued)

- e. Restricted funds represent net assets which have arisen from donations received for specific purposes as prescribed by donors to the trust. Restricted donations are treated as income when received. Restricted expenditure is accounted for on an accruals basis.
- f. Operating lease rentals are charged as expenditure in the SOFA as incurred.
- g. The financial statements are prepared in sterling which is the functional currency of the company. Monetary amounts are rounded to the nearest pound.
- h. The charity has availed itself of the exemption from preparing a cash flow statement by virtue of being a small entity and has adopted the provisions of FRS 102 1A.
- i. The charity only has basic financial assets and liabilities. These are initially recognised at transaction value and subsequently measured at their settlement value.
- j. The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

THE WINGATE SPECIAL CHILDREN'S TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31ST JANUARY 2022 (continued)

4. Donations received	Unrestricted Funds £	Restricted Funds £	Total £
Woodroffe Benton Foundation	1,500	-	1,500
Custom Powders	30,000	-	30,000
Portal Golf Club – Captain's Charity	6,917	-	6,917
Hibberts LLP	2,055	-	2,055
Afford Bond	1,134	-	1,134
Delamere Forest Golf Club	1,153	-	1,153
Julian Thompson	1,200	-	1,200
Funky Choir.com	3,355	-	3,355
Lady A Dodd	1,000	-	1,000
Air Products	2,660	-	2,660
Crewe Alexandra FC	1,000	-	1,000
The Edward Gosling Foundation	10,000	-	10,000
SCRCT	1,000	-	1,000
Audlem Charity Shop	2,000	-	2,000
R Williams	2,599	-	2,599
P Dodds	1,298	-	1,298
Julia & Hans Rausing	12,000	-	12,000
Marjory Boddy	6,200	-	6,200
W O Street	3,000	-	3,000
Sobell Foundation	5,000	-	5,000
Bruce Wake Charity	2,500	-	2,500
29 May 1961	5,000	-	5,000
Equilibrium Charitable Trust	5,000	-	5,000
Greycourt Trust	5,000	-	5,000
Farmers Arms	1,273	-	1,273
Anonymous	54,189	-	54,189
Dorothy Clarke deceased	20,000	-	20,000
Active Cheshire	-	2,310	2,310
Annette Duvollet Trust	-	3,000	3,000
Arnold Clark	-	1,000	1,000
Cheshire Communities Foundation	-	2,000	2,000
Chrimes Family	-	1,600	1,600
CRH Charitable Trust	-	5,000	5,000
Duchy of Lancaster	-	8,213	8,213
Eveson Trust	-	3,000	3,000
National Lottery	-	78,400	78,400
Olwyn McPherson Trust	-	3,846	3,846
Percy Bilton	-	6,879	6,879
Postcode Lottery	-	20,000	20,000
Screwfix	-	3,970	3,970
Sir Jules Thorn	-	1,500	1,500
Steve Morgan	-	1,253	1,253
Ursula Keyes	-	3,970	3,970
Other donations < £1,000 each (includes gift-aid of £5,370)	18,015	3,324	21,339
Totals	£206,048	£149,265	£355,313

THE WINGATE SPECIAL CHILDREN'S TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31ST JANUARY 2022 (continued)

5. Income from fundraising events (net of expenses)

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2020 £
Race Night	-	-	-	480
Wine Tasting	-	-	-	762
Quiz Nights	-	-	-	690
Virtual Quiz	-	-	-	110
Christmas Wonderland	679	-	679	1,252
Christmas Jumpers	177	-	177	-
Christmas Raffle	494	-	494	-
Christmas – general	151	-	151	-
Easter Raffle	399	-	399	-
Teddy Bears Picnic	2,810	-	2,810	-
Choir	-	-	-	1,028
Other (< £100)	83	-	83	-
Total -	<u>£4,793</u>	<u>£ -</u>	<u>£4,793</u>	<u>£4,322</u>

6. Other incoming resources

Café	1,517	-	1,517	980
Children's parties	913	-	913	3,426
Interest received	24	-	24	69
Reiber room hire	1,233	-	1,233	567
Mini play	3,991	-	3,991	-
Pilates	2,678	-	2,678	-
Miscellaneous income	676	-	676	-
Employee Grant	2,022	-	2,022	-
	<u>£13,054</u>	<u>£-</u>	<u>£13,054</u>	<u>£5,042</u>

THE WINGATE SPECIAL CHILDREN'S TRUST - NOTES FOR THE PERIOD ENDED 31st JANUARY 2022 (continued)

Resources expended:		Basis of allocation	Residential	Recreational	Donations & Fundraising	Governance	Restricted	Total 2022	Total 2020
Costs heading		£	£	£	£	£	£	£	£
Staff wages and eyer's nic	Direct	81,038	77,658	25,237	22,535	87,888	294,356	183,574	
Staff expenses	Direct	-	-	-	1,797	-	1,797	-	
Staff training	Direct	484	1,290	-	678	256	2,708	-	
Light & heat	Direct/Floor area	20,160	11,047	420	840	5,342	37,809	21,934	
Telephone	Usage	2,292	1,731	2,705	154	-	6,882	3,086	
Computer expenses	Direct	-	-	-	3,793	-	3,793	-	
Insurance	Risk	6,169	12,338	182	182	3,110	21,981	14,647	
Repairs and renewals	Direct/Floor area	13,803	7,442	-	-	6,811	28,056	18,355	
Water rates	Direct	8,395	-	-	-	-	8,395	5,726	
Cleaning costs	Floor area	3,464	1,386	-	99	1,615	6,564	2,968	
Purchase of misc. items	Direct	467	96	-	-	315	878	779	
Residential Fees	N/A	-	-	-	-	1,362	1,362	-	
Post, stationery & advertising	Usage	2,841	951	2,190	254	-	6,236	2,200	
Accountancy and examination	Direct	-	-	-	3,000	-	3,000	2,250	
Motor & travelling expenses	Direct	11	77	-	14	-	102	80	
Bank, card & fund rsg charges	Income	262	308	763	-	40	1,373	423	
Legal & professional fees	Direct	3,089	3,996	983	4,229	732	13,029	3,411	
Consultancy fees	Direct	-	5,104	-	-	-	5,104	9,067	
Catering supplies	Direct	5,649	-	-	-	-	5,649	6,023	
Sundry expenses	Direct	485	570	-	-	-	1,055	613	
Depreciation	Direct	6,116	8,608	-	2,052	-	16,776	14,298	
		154,725	132,602	32,480	39,627	107,471	£466,905	£289,434	
Charitable activities									
Costs of generating voluntary income		154,725	132,602	-	-	107,471	394,798	256,773	
Governance costs		-	-	32,480	-	-	32,480	12,248	
		-	-	-	39,627	-	39,627	20,413	
Total Resources Expended		154,725	132,602	32,480	39,627	107,471	£466,905	£289,434	

THE WINGATE SPECIAL CHILDREN'S TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31ST JANUARY 2022 (continued)

8.	Transfers between funds	£
	Capital expenditure funded by restricted donations	20,988
		<u>£20,988</u>

9. Staff costs and numbers

The average number of employees by headcount was 19 (2020 – 17).

Costs in respect of these employees was as follows:

	£	2020 £
Wages and salaries	284,085	176,519
Social security costs	6,758	4,979
Employers pension costs (defined contribution)	3,513	2,076
	<u>£294,356</u>	<u>£183,574</u>

The Trustees received no remuneration or expenses from the Charity in either year.

No members of staff received remuneration in excess of £60,000 p.a. in either year.

10. Tangible fixed assets

	Freehold land and buildings £	Fixtures fittings and equipment £	Total £
Cost			
At 1st August 2020	916,921	449,449	1,366,370
Additions	15,179	19,027	34,206
Disposals	-	-	-
	<u>932,100</u>	<u>468,476</u>	<u>1,400,576</u>
At 31st January 2022	<u>932,100</u>	<u>468,476</u>	<u>1,400,576</u>
Accumulated depreciation			
At 1st August 2020	-	429,120	429,120
Charge for year	-	16,776	16,776
On disposals	-	-	-
	<u>-</u>	<u>445,896</u>	<u>445,896</u>
At 31st January 2022	<u>-</u>	<u>445,896</u>	<u>445,896</u>
Net book value			
At 31st January 2022	<u>£932,100</u>	<u>£22,580</u>	<u>£954,680</u>
At 1st August 2020	<u>£916,921</u>	<u>£20,329</u>	<u>£937,250</u>

The freehold buildings are well maintained resulting in minimum impairment. Although the specialised nature thereof makes valuation difficult, the Trustees believe they are worth in excess of book value. All tangible fixed assets are used for direct charitable purposes.

THE WINGATE SPECIAL CHILDREN'S TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31ST JANUARY 2022 (continued)

	2022	2020
	£	£
11. Debtors and prepayments		
Sales ledger	5,382	548
Other debtors	4,551	11,436
Prepayments	2,319	11,871
	<u>£12,252</u>	<u>£23,855</u>
12. Cash at bank and in hand		
Cash and bank balances held at the period-end comprised the following amounts:		
Monies received from advanced bookings	6,499	6,751
Monies required for restricted applications	34,405	13,599
Monies available for operating expenses	101,111	88,187
	<u>£142,015</u>	<u>£108,537</u>
13. Creditors: amounts falling due within one year		
Income invoiced in advance	6,165	6,751
Creditors	6,123	7,643
Accruals	9,334	4,408
Taxation and social security	2,510	786
	<u>£24,132</u>	<u>£19,588</u>

THE WINGATE SPECIAL CHILDREN'S TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31ST JANUARY 2022 (continued)

14. Restricted funds

Summary of movements	Balance at 1st August 2020	Incoming	Outgoing	Balance at 31st January 2022
	£	£	£	£
Active Cheshire	-	2,310	695	1,615
Annette Duvollet Trust	-	3,000	2,380	620
Arnold Clark	-	1,000	-	1,000
Barbara Shuttleworth	400	-	-	400
Baron Davenport	-	600	600	-
Bentley	247	-	247	-
BT	73	-	73	-
Cheshire Communities Foundation	-	2,000	681	1,319
Chrimes Family	-	1,600	1,600	-
Crewe & Nantwich Round Table	351	-	125	226
CRH Charitable Trust	-	5,000	-	5,000
Customs Powders	402	-	402	-
Duchy of Lancaster	-	8,213	-	8,213
English Sports Council-Lottery Fund	7,995	-	2,725	5,270
Eveson Trust	-	3,000	-	3,000
Harry Payne Trust	440	-	440	-
Icon Training	-	500	272	228
Nantwich Rotary Club	500	-	500	-
National Lottery Reaching Communities	-	78,400	78,400	-
Olwyn McPherson Trust	-	3,846	3,846	-
Percy Bilton	-	6,879	6,879	-
Postcode Neighbourhood Lottery	-	20,000	16,380	3,620
Proven Family Trust	300	-	-	300
Radio City	1,500	-	-	1,500
Screwfix	-	3,970	3,970	-
Rotary Club of Whitchurch	250	-	250	-
SIB Group	600	-	-	600
Sir Jules Thorn	-	1,500	1,500	-
Slater J & A	-	650	-	650
Steve Morgan	-	1,253	1,253	-
Strasser Foundation	-	350	-	350
Ursula Keyes	-	3,970	3,970	-
Wantling H	-	474	474	-
Youth Federation	-	750	256	494
Yvonne Bailey (C Bailey Memorial)	541	-	541	-
	<u>£13,599</u>	<u>149,265</u>	<u>128,459</u>	<u>34,405</u>

THE WINGATE SPECIAL CHILDREN'S TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31ST JANUARY 2022 (continued)

15. Analysis of net assets between funds

	Tangible Fixed assets £	Net current assets £	Total £
Restricted funds:		34,405	34,405
Unrestricted funds:	954,680	95,730	1,050,410
Total funds at 31 January 2022	<u>954,680</u>	<u>130,135</u>	<u>1,084,815</u>

16. Independent Examiner's Fees

In common with many other business entities of this size and nature, the examiners assist with other related tasks.

Total fees payable to the examiner are analysed as follows:

Furlough relief claims	2,880
Payroll charges	2,140
Accounting and VAT services	3,000
Examination of Financial Statements and records	2,000
	<u>£10,020</u>

17. Contractual commitments

There was no authorised expenditure not yet completed at the year end.

18. Related party transactions

There were no related party transactions during the year.