

St Ives Day Care Centre

Registered charity no. 1085214

Report and Accounts

- for the year ended -

31 March 2022

St Ives Day Care Centre
Report and accounts
Contents

	Page
Reference and administrative details	1
Trustee's report	2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Cash flow statement	6
Notes to the financial statements	7

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 (resigned 31 December 2021)
L Cammish
L Keeley (appointed 17 June 2021)

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 Report for the year ended 31 March 2022

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.

The Trustees who served during the year were:

DM Blair-Chairman I Langworthy L Cammish L Keeley

During the year Ian Langworthy resigned as a Trustee after many years service. The Trustees thank him for his service and wish him a long and happy retirement.

The Trustees met twice 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.

The assets and undertaking of the Charity were transferred to an incorporated vehicle (St Ives Day Centre, Registered Charity Number 1183914) on 31 October 2021 and the attached accounts reflect trading to that date. Total incoming resources for the period, principally comprising contract payments, were £61,092, all of which were unrestricted. Total resources expended in the operation of the charity were £45,810 leaving a surplus for the period of £15,282. Following the transfer the Charity has neither assets nor liabilities and is now dormant.

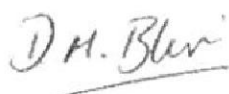
The Trustees consider they have complied with the duty in Section 4 of Part 1 of the 2006 Charities Act which requires them to have due regard to guidance published by the Charity Commission, including public benefit guidance. As the charity is now dormant it no longer carries reserves.

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: 28 January 2023

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 2022, 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: 28 January 2023

St Ives Day Care Centre
Statement of Financial Activities
for the year ended 31 March 2022

	Notes	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Incoming resources from generated funds				
Voluntary income	2	61,082	61,082	86,097
Investment income	3	10	10	2,110
Total incoming resources		<u>61,092</u>	<u>61,092</u>	<u>88,207</u>
Resources expended				
Costs of generating funds				
Costs of generating voluntary income	4	<u>45,810</u>	<u>45,810</u>	<u>61,984</u>
Total resources expended		<u>45,810</u>	<u>45,810</u>	<u>61,984</u>
Net movement in funds		<u>15,282</u>	<u>15,282</u>	<u>26,223</u>
Reconciliation of funds				
Total funds brought forward		<u>308,244</u>	<u>308,244</u>	<u>282,021</u>
Total funds at 31 October 2021		323,526	323,526	308,244
Transferred to St Ives Day Centre 31 October 2021		<u>(323,526)</u>	<u>(323,526)</u>	<u>-</u>
Total funds carried forward		<u>-</u>	<u>-</u>	<u>308,244</u>

All incoming resources and resources expended derive from continuing activities.

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

St Ives Day Care Centre
Balance Sheet
as at 31 March 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	6	-	21,564
Current assets			
Debtors	7	-	8,380
Cash at bank and in hand	8	-	279,425
		<u>-</u>	<u>287,805</u>
Creditors: amounts falling due within one year	9	-	(1,125)
Net current assets		<u>-</u>	<u>286,680</u>
Net assets		<u><u>-</u></u>	<u><u>308,244</u></u>
The funds of the charity			
Unrestricted funds		-	308,244
Total charity funds		<u><u>-</u></u>	<u><u>308,244</u></u>

These accounts were approved by the Trustees on 28 January 2023

and signed on their behalf

D M. Blum

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 2022

	2022	2021
	£	£
Cash generated from operations		
Net movement in funds	15,282	26,223
Reconciliation to cash generated from operations:		
Depreciation	737	1,297
(Increase) in debtors	(4,808)	(5,422)
Increase/(decrease) in creditors	4,144	(2,952)
	<u>15,355</u>	<u>19,146</u>
Application of cash		
Purchase of tangible fixed assets	(2,420)	-
	<u>(2,420)</u>	<u>-</u>
Net increase in cash	12,935	19,146
Cash at bank and in hand at 1 April 2021	<u>279,425</u>	<u>260,279</u>
Cash at bank and in hand at 31 October 2021	292,360	279,425
Transferred to St Ives Day Centre	<u>(292,360)</u>	<u>-</u>
Cash at bank and in hand at 31 March 2022	<u><u>-</u></u>	<u><u>279,425</u></u>
Consisting of:		
Cash at bank and in hand	<u><u>-</u></u>	<u><u>279,425</u></u>

St Ives Day Care Centre
Notes to the Accounts
for the year ended 31 March 2022

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 2022	Total funds 2021
	£	£	£
Contract payments - Social Services	39,472	39,472	67,066
Members contributions	-	-	-
Gifts, donations and raffles	-	-	20
Sundry income	21,610	21,610	19,011
	<u>61,082</u>	<u>61,082</u>	<u>86,097</u>

St Ives Day Care Centre
Notes to the Accounts
for the year ended 31 March 2022

3 Investment income	Unrestricted funds	Total funds 2022	Total funds 2021
	£	£	£
Bank interest	10	10	2,110
4 Total resourced expenses	From Voluntary income	Total 2022	Total 2021
	£	£	£
Direct costs	£	£	
Wages and salaries	20,047	20,047	38,467
Staff training	4,870	4,870	53
Meals	816	816	942
Members entertainment	7,122	7,122	850
Rates	188	188	277
Light and heat	1,010	1,010	1,492
Insurance	613	613	1,043
Cleaning	3,142	3,142	5,186
Repairs and maintenance	326	326	3,951
Kitchen consumables	1,962	1,962	1,007
Postage and stationery	104	104	490
Telephone	529	529	942
Minibus running expenses	1,475	1,475	3,271
Book-keeping and professional fees	2,000	2,000	1,625
Accountancy	300	300	540
Donations	-	-	-
Sundry expenses	569	569	551
Depreciation	737	737	1,297
	<u>45,810</u>	<u>45,810</u>	<u>61,984</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 2022

6 Tangible fixed assets

	Building improvem'ts	Equip't, fixtures & fittings	Minibus	Total
	£	£	£	£
Cost				
At 1 April 2021	15,327	60,482	46,925	122,734
Additions	-	2,420	-	2,420
At 31 October 2021	<u>15,327</u>	<u>62,902</u>	<u>46,925</u>	<u>125,154</u>
Depreciation				
At 1 April 2021	-	55,499	45,671	101,170
Charge for the year	-	554	183	737
At 31 October 2021	<u>-</u>	<u>56,053</u>	<u>45,854</u>	<u>101,907</u>
Net book value				
As at 31 October 2021	15,327	6,849	1,071	23,247
Transferred to St Ives Day Centre	<u>(15,327)</u>	<u>(6,849)</u>	<u>(1,071)</u>	<u>(23,247)</u>
As at 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
As at 31 March 2021	<u>15,327</u>	<u>4,983</u>	<u>1,254</u>	<u>21,564</u>

7 Debtors

	2022	2021
	£	£
Other debtors and prepayments	-	8,380
	<u>-</u>	<u>8,380</u>

8 Cash at bank and in hand

	2022	2021
	£	£
Bank current account	-	109,661
Deposit account	-	169,747
Petty cash	-	17
	<u>-</u>	<u>279,425</u>

9 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	<u>-</u>	<u>1,125</u>

St Ives Day Care Centre
Notes to the Accounts
for the year ended 31 March 2022

10 Analysis of funds

	At 1 April 2021	Incoming resources	Resources expended (see below)	At 31 March 2022
	£	£	£	£
General funds				
Unrestricted income fund	<u>308,244</u>	<u>61,092</u>	<u>(369,336)</u>	<u>-</u>
Resources expended				
Payments out of income (Note 4)			(45,810)	
Transferred to St Ives Day Centre 31 October 2021			<u>(323,526)</u>	
			<u>(369,336)</u>	

11 Net assets by fund

	Unrestricted funds	Total funds 2022	Total funds 2021
	£	£	£
Tangible assets	-	-	21,564
Current assets	-	-	287,805
Creditors: amounts falling due within one year	-	-	(1,125)
Net assets	<u>-</u>	<u>-</u>	<u>308,244</u>