

ST COLUMBA'S CHURCH DAY CENTRE  
A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITAL  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2023

COMPANY NUMBER: 03112805

Jan G Gromadzki  
Chartered Accountant  
13 Wolverhampton Road, Codsall,  
Wolverhampton, West Midlands,  
WV8 1PT.

Tel No: 01902 844873 Fax No: 01902 844973

ST COLUMBA'S CHURCH DAY CENTRE

A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITAL

COMPANY NUMBER: 03112805

INDEX TO THE FINANCIAL STATEMENTS

	<u>Pages</u>
REPORT OF THE DIRECTORS	1 - 7
DIRECTORS' RESPONSIBILITIES	8
INDEPENDENT ACCOUNTANT'S REPORT	9
INCOME AND EXPENDITURE ACCOUNT	10
STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES	10
STATEMENT OF FINANCIAL ACTIVITIES	11
CASH FLOW STATEMENT	12
BALANCE SHEET	13 - 14
NOTES TO THE ACCOUNTS	15 - 21
DETAILED INCOME AND EXPENDITURE ACCOUNT	A
SCHEDULE OF ADMINISTRATIVE EXPENSES	B

REPORT OF THE DIRECTORS TO THE MEMBERS OFST COLUMBA'S CHURCH DAY CENTRECOMPANY NUMBER: 03112805A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITAL

The directors submit their report together with the accounts of the Company for the year ended 31 March 2023.

**Reference and administrative details**

Company name: St Columba's Church Day Centre

Company registration number: 03112805

Charity registration number: 1064581

Registered office: St Columba's Church  
Castlecroft Road  
Finchfield  
Wolverhampton  
West Midlands  
WV3 8BZ

Directors and Trustees:	Mr C A Gardner	Chairperson
	Mr L Turner	Vice chairperson
	Mrs R Metcalfe	Secretary
	Mr M Harper	
	Mrs A Mably	
	Mrs I Archibald	

Company Secretary Mrs R Metcalfe

Treasurer: Mrs J Reading

Manager: Mrs J Hall

Bankers: Lloyds Bank plc  
Queen Square  
Wolverhampton  
West Midlands  
WV1 1TF

Accountant: Jan G Gromadzki  
Chartered Accountant  
13 Wolverhampton Road, Codsall,  
Wolverhampton, West Midlands, WV8 1PT.

REPORT OF THE DIRECTORS TO THE MEMBERS OF  
ST COLUMBA'S CHURCH DAY CENTRE

COMPANY NUMBER: 03112805

A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITAL - CONTINUED

**Structure Governance and Management**

Governing Document

St Columba's Church Day Centre is a private company limited by guarantee without share capital. The company was incorporated on 12 October 1995 and its governing documents are its Memorandum and Articles of Association effective from that date as amended on 27 June 1996 and 26 June 1997. The company is registered as a charity with the Charities Commission. All of the directors are members of the company and along with company members guarantee to contribute £ 1 in the event of the company being wound up. No director has a beneficial interest in the company. Membership of the company is restricted to members of St Columba's Church.

The number of company members at 31 March 2023 was 23 (2022 - 25).

Appointment of Directors

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association one third of the Board of Directors shall retire from office at the Annual General Meeting and may, if willing to act, be re-appointed. New Board Members must either be nominated by the Board or written notice, by some member of the company, must be given to the Secretary seven to twenty-one days prior to the date appointed for the meeting, of the intention to propose a person for election and signed by the person to be proposed confirming their willingness to be elected.

Directors at 31 March 2023 are listed on page 1. At the Annual General Meeting held on 14 July 2022 Rev C W Miller and Mrs A Mably retired as directors/trustees. Mrs A Mably was re-elected.

Directors/Trustees Induction and Training

New directors/trustees will receive an induction pack including:

- a copy of the Memorandum and Articles of Association;
- a copy of the service contract with Wolverhampton City Council Social Services Department;
- a copy of the Charity Commission leaflet - The essential trustee;
- a letter indicating the function of the Board of Directors and the frequency of meetings;
- a copy of the latest reports and financial statements.

New directors/trustees are also invited and encouraged to attend induction sessions led by the chairman/secretary for familiarisation with the documents and discussion/explanation of the roles and responsibilities associated with their appointment as directors/trustees. A visit to the Day Centre to meet the manager and staff and gain an overview of the day to day activities and operating procedures of the Centre is also arranged with further follow up visits during their period of office.

REPORT OF THE DIRECTORS TO THE MEMBERS OF  
ST COLUMBA'S CHURCH DAY CENTRE

COMPANY NUMBER: 03112805

A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITAL - CONTINUED

Organisational Structure

The Articles of Association allow the Board of Directors/Trustees to consist of not less than five and not more than fifteen members. The current board has six members and meets bi-monthly with interim meetings if required to deal with specific items of business.

The Board is responsible for the oversight and strategic planning of the operation of the Day Centre and the operation of the organisation as a company and as a charity.

The day to day running of the Day Centre is delegated to a manager, appointed by the Board.

The treasurer, who is not a director/trustee, looks after financial aspects of the organisation with some day to day transactions being delegated to the manager.

The manager and treasurer attend board meetings to report, discuss and advise as necessary but have no voting rights.

Risk Management

The directors/trustees have policies in place to ensure compliance with regulations relating to the health and safety of staff, volunteers, service users, and visitors. These include procedures in the event of fire, illness/accident, suspected abuse and to ensure high standards in food hygiene and in the handling of any medicines. The Day Centre operates a no smoking policy.

Risk assessments are carried out in respect of any perceived hazards and procedures developed to minimise any potential risk. These are reviewed at least annually.

In accordance with the service agreement the company complies with the Working Time Directive, which came out on 1 October 1998 and the National Minimum Wage, which came into Force on 1 April 1999 and any subsequent updates.

The directors/trustees have also implemented policies for dealing with complaints, complements, grievance, discipline and equal opportunities.

In accordance with the Service Agreement, the Company has effected with Ansvar Insurance (A business division of Ecclesiastical Insurance Office plc) both public liability insurance and employer's liability insurance.

REPORT OF THE DIRECTORS TO THE MEMBERS OF  
ST COLUMBA'S CHURCH DAY CENTRE

COMPANY NUMBER: 03112805

A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITAL - CONTINUED

Related Parties

The Day Centre has a service agreement with Wolverhampton City Council (the Council). The current agreement was extended until further notice and remains in place until a consultation on Adult Social Care re-design is undertaken by the Council. We continue to be listed on the Local Authority 'Approved List' of providers.

The Council purchases day care services from the Company through the Social Services Department on a per capita basis for people assessed as requiring the service. This system makes no allowance for client absences, for any reason, and the Day Centre is only paid for the actual attendances although we will be obliged to keep the client's place open for them.

The Board wish to place on record its thanks to St Columba's Church for continuing to provide premises rent-free, and acknowledges its responsibilities in co-operating with the Church in the upkeep and maintenance of the facilities on site.

**Objectives and Activities**

When planning the activities for the year the Board of Directors/Trustees have considered the Charity Commissioners' guidance on public benefit. The principal activity of the Company is the provision of day care service to elderly and disabled people, for those referred by the Social Services Department of Wolverhampton City Council and who are accepted by our staff as suitable users of the service.

The objectives of the company are to provide support and assistance to the frail and vulnerable older people in order to:

- enable service users to remain in their own homes for as long as possible;
- maximise the independence, health and well being of service users;
- give practical support and respite to carers;
- alleviate loneliness and isolation;
- provide opportunities to enable service users to maintain existing skills and interests, or to develop new ones and to exercise choice;
- enhance the service user's quality of life.

REPORT OF THE DIRECTORS TO THE MEMBERS OF

ST COLUMBA'S CHURCH DAY CENTRE

COMPANY NUMBER: 03112805

A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITAL - CONTINUED

**Objectives and Activities - continued**

The strategies employed to achieve the company's objectives include the provision of:

- social and recreational activities which are interesting and stimulating and which assist in maintaining or improving social, psychological or physical functions;
- respite for carers;
- assistance with personal care, provided in a sensitive manner to ensure self respect is maintained;
- information, advice and practical support relevant to the needs of service users and their carers, in liaison with other agencies;
- transport to and from the Day Centre and other venues, where appropriate;
- a main meal, beverages and other light refreshment.

Volunteers from St Columba's Church and the wider community make contributions to the Day Centre.

**Achievements and Performance**

The operation of the Day Centre during the year to 31 March 2023 continued to be impacted by the Coronavirus (COVID – 19) pandemic. The Day Centre is open four days a week (Monday and Wednesday to Friday).

There are 33 independent users taking up 57 places and 18 service users on the Social Services list taking up 34 places. Of those attending the Centre there are 14 individuals who would not be able to stay in their own homes without the support of the Day Centre. A further 26 individuals come to the Day Centre to give carers much needed respite.

Each day a main meal is provided, also beverages and other light refreshments to those attending. A programme of activities designed to reflect the needs and interests of each day's participants is followed.

The Manager and all her staff continue to maintain a high level of care and support for our users. They are to be commended for their work and their commitment to the Day Centre and its clientele and we thank them most sincerely.

REPORT OF THE DIRECTORS TO THE MEMBERS OF  
ST COLUMBA'S CHURCH DAY CENTRE

COMPANY NUMBER: 03112805

A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITAL - CONTINUED

**Financial review**

The surplus of income over expenditure for the year, at the Day Centre, was £ 24,927 (2022 surplus £ 10,850). The directors/trustees are aware of the pressure of reduced funding, but rises in costs of salaries, pension costs, food, energy and fuel for the ambulance are expected to result in future deficits. Accordingly the directors/trustees are appraising revenue and costs for the forthcoming year with a view to ensuring that a deficit is not recorded.

**Stated reserves policy**

Unrestricted funds are needed:-

- (a) to provide funds which can be designated for specific projects to enable them to be undertaken at short notice, and
- (b) to cover administration fund-raising and support costs without which the Centre could not function.

The directors/trustees consider it prudent that unrestricted reserves should be sufficient:-

- (a) to avoid the necessity of realising fixed assets held for the Centre's use, and
- (b) to cover one years administration fund raising and support costs.

The directors/trustees are of the opinion, after careful consideration of all relevant facts, that the unrestricted reserves during the year to 31 March 2024 should not fall below £ 30,000.

**Plans for future periods**

The attendance numbers per week remained at around 60 during the year to 31 March 2023 for a four day opening. The four day opening impacts financially on staff as they are only paid for the days when the Centre is open. It remains the aim of the Directors to have a five day opening. However the attendance numbers need to cover the operating costs of five day opening.

The directors/trustees and manager will continue to monitor the attendance numbers, referrals and income from both Local Authority and independent users and to advertise the facility to appeal to more independent users.

The manager continues to ensure that all staff regularly update their mandatory and other associated training including first aid, moving and handling, health and safety and basic food hygiene, to comply with the highest standards in health and social care as laid down in the Wolverhampton City Council's contract service specifications



REPORT OF THE DIRECTORS TO THE MEMBERS OF

ST COLUMBA'S CHURCH DAY CENTRE

COMPANY NUMBER: 03112805

A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITAL - CONTINUED

**Staff**

The Board wish to commend all the staff for their devoted work of caring and stimulating the people who attend the Day Centre week by week. In November 2022 a care assistant was appointed on a part time basis.

**Honorary officers**

The Company is extremely well served by Janet Reading as Treasurer.

REPORT OF THE DIRECTORS TO THE MEMBERS OF  
ST COLUMBA'S CHURCH DAY CENTRE

COMPANY NUMBER: 03112805

A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITAL

**Statement of directors'/trustees' responsibilities**

The directors/trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law 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 United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2015) requires the directors/trustees to prepare financial statements for each financial year. Under that law the directors/trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required to give a true and fair view of the state of affairs of the company and of the income and expenditure of the Company for that year.

In preparing the financial statements the directors/trustees are required to:-

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

The directors/trustees are responsible for keeping proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the company and that enable them to ensure that the financial statements comply with the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors report is prepared in accordance with both the 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 2015) and the exemptions available to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

By Order of the Board of directors/trustees and signed on its behalf by:-

Director..... C A Gardner  
St Columba's Church, Castlecroft Road, Finchfield,  
Wolverhampton, West Midlands, WV3 8BZ.

Date: ..... 24 May 2023 .....

**INDEPENDENT EXAMINER'S CHARTERED ACCOUNTANT'S REPORT**  
**TO THE BOARD OF DIRECTORS/TRUSTEES**  
**ON THE UNAUDITED FINANCIAL STATEMENTS OF**  
**ST COLUMBA'S CHURCH DAY CENTRE**  
**COMPANY NUMBER: 03112805**  
**A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITAL**  
**FOR THE YEAR ENDED 31 MARCH 2023**

I report on the accounts of the Company for the year ended 31 March 2023 which are set out on pages 10 to 21.

**Respective Responsibilities of Directors/Trustees and Examiner/Chartered Accountant**

In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared, for your approval, the financial statements of the company for the year ended 31 March 2023 which comprise the Income and Expenditure Account, the Statement of Financial Activities, the Cash Flow Statement, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to me.

As a practising member firm of the Institute of Chartered Accountants in England & Wales (ICAEW), I am subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Company's Board of Directors/Trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken solely to prepare for your approval the financial statements, and state those matters that I have agreed to state to them, as a body, in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors/Trustees, as a body, for my work or for this report.

**Basis of Independent Examiner's/Chartered Accountant's Report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An 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 Directors/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/Chartered Accountant's Statement**

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of recommended Practice: Accounting and reporting by Charities.
 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.

Jan G Gromadzki  
Chartered Accountant

13 Wolverhampton Road, Codsall,  
 Wolverhampton, West Midlands, WV8 1PT.

Date ..... 24 May 2023 .....

ST COLUMBA'S CHURCH DAY CENTRECOMPANY NUMBER: 03112805A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITALINCOME AND EXPENDITURE ACCOUNTFOR THE YEAR ENDED 31 MARCH 2023

	<u>Notes</u>	<u>2023</u> £	<u>2022</u> £
<u>INCOME</u>	1e, 2	147,939	131,523
Expenditure	3	(123,020)	(120,674)
		<hr/>	<hr/>
		24,919	10,849
Interest & other income receivable	1f	8	1
Interest payable		-	-
		<hr/>	<hr/>
<u>SURPLUS/(DEFICIT) OF INCOME OVER - EXPENDITURE, BEING SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR</u>	4	£ 24,927	£ 10,850
		<hr/> <hr/>	<hr/> <hr/>

<u>STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES FOR THE YEAR ENDED 31 MARCH 2023</u>	<u>2023</u> £	<u>2022</u> £
Surplus/(Deficit) of income over expenditure for the year	24,927	10,850
Total gains and losses recognised since last annual report	£ 24,927	£ 10,850
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 15 to 21 form part of these financial statements.

ST COLUMBA'S CHURCH DAY CENTRECOMPANY NUMBER: 03112805A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITALSTATEMENT OF FINANCIAL ACTIVITIESFOR THE YEAR ENDED 31 MARCH 2023

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total Funds</u> <u>2023</u> £	<u>Total Funds</u> <u>2022</u> £
<b>Income and expenditure</b>				
<b>Incoming resources</b>				
Grants	1,156	40,664	41,820	38,498
Investment income	8	-	8	1
Subscriptions & LASU lunches	98,565	-	98,565	61,175
HMRC JRS	-	-	-	17,204
Other income	7,554	-	7,554	14,646
<b>Total incoming resources</b>	<u>107,283</u>	<u>40,664</u>	<u>147,947</u>	<u>131,524</u>
<b>Resources expended</b>				
Direct charitable expenditure	71,737	38,728	110,465	108,270
Fund-raising & publicity	-	-	-	-
Governance costs	10,619	1,936	12,555	12,404
<b>Total resources expended</b>	<u>82,356</u>	<u>40,664</u>	<u>123,020</u>	<u>120,674</u>
<b>Net incoming/(outgoing) resources before transfer</b>	<u>24,927</u>	<u>-</u>	<u>24,927</u>	<u>10,850</u>
Transfer between funds	-	-	-	-
<b>Net incoming/(outgoing) resources for the year</b>	<u>24,927</u>	<u>-</u>	<u>24,927</u>	<u>10,850</u>
<b>Other recognised gains and losses</b>				
Unrealised gains on investments	-	-	-	-
<b>Net movement in funds</b>	<u>24,927</u>	<u>-</u>	<u>24,927</u>	<u>10,850</u>
Balances brought forward at 1 April 2022	11,167	31,082	42,249	31,399
<b>Balances carried forward 31 March 2023</b>	<u>£ 36,094</u>	<u>£ 31,082</u>	<u>£ 67,176</u>	<u>£ 42,249</u>

The notes on pages 15 to 21 form part of these accounts.

ST COLUMBA'S CHURCH DAY CENTRECOMPANY NUMBER: 03112805A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITALCASH FLOW STATEMENTFOR THE YEAR ENDED 31 MARCH 2023

	<u>2023</u> £	<u>2022</u> £
<b>Cash gained/(utilised)</b>		
<b>From operating activities</b>	23,579	13,713
	_____	_____
<b>Cash flows from investing activities</b>		
Interest income	8	1
Purchase of tangible fixed assets	(114)	(609)
	_____	_____
<b>Cash (used in)/provided by investing activities</b>	(106)	(608)
	_____	_____
<b>Cash flows from financing activities</b>		
Repayment of borrowing	-	-
	_____	_____
<b>Cash used in financing activities</b>	-	-
	_____	_____
<b>Increase/(decrease) in cash and cash equivalents in the year</b>	23,473	13,105
	_____	_____
Cash and cash equivalents at the beginning of the year	49,017	35,912
	_____	_____
<b>Total cash and cash equivalents at the end of the year</b>	£ 72,490	£ 49,017
	=====	=====

The notes on pages 15 to 21 form part of these accounts.

ST COLUMBA'S CHURCH DAY CENTRECOMPANY NUMBER: 03112805A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITALBALANCE SHEETAS AT 31 MARCH 2023

	<u>Notes</u>	<u>2023</u> £	<u>2022</u> £
<u>FIXED ASSETS</u>			
Tangible assets	8	5,068	6,754
		_____	_____
<u>CURRENT ASSETS</u>			
Debtors	9	13,205	8,747
Cash at bank & in hand		72,490	49,017
		_____	_____
		85,695	57,764
<u>CREDITORS</u> - amounts falling due within one year	10	(23,587)	(22,269)
		_____	_____
<u>NET CURRENT ASSETS</u>		62,108	35,495
		_____	_____
		£ 67,176	£ 42,249
		=====	=====
<u>CAPITAL AND RESERVES</u>			
Surplus/(Deficit) of income over expenditure for the year		24,927	10,850
Accumulated funds brought forward		42,249	31,399
		_____	_____
Unrestricted members' funds		36,094	11,167
Restricted funds		31,082	31,082
		_____	_____
	14	£ 67,176	£ 42,249
		=====	=====

The accounts are prepared in accordance with the special provisions within Part 15 of the Companies Act 2006 relating to small companies.

For the financial year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 and no notice has been deposited under section 476.

ST COLUMBA'S CHURCH DAY CENTRECOMPANY NUMBER: 03112805A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITALBALANCE SHEETAS AT 31 MARCH 2023 - CONTINUED

## Directors'/trustees' responsibilities:

The directors/trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of section 396 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 (FRS102) (effective 1 January 2015).

Approved by the Board of Directors/Trustees on:-

Date: ..... 24 May 2023 .....

Director ..... C A Gardner



ST COLUMBA'S CHURCH DAY CENTRECOMPANY NUMBER: 03112805A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITALNOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 20231. PRINCIPAL ACCOUNTING POLICIES

## a. Basis of preparation

The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Day Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

## b. Preparation of the financial statements on a going concern basis

The Day Centre reported a net cash inflow of £ 23,473 in the year to 31 March 2023. The inflow resulted principally from operating income exceeding costs. Cash of £ 114 was used on acquiring fixed assets in the year. The directors/trustees are monitoring performance and cash reserves throughout the year and adjusting prices for services when necessary. During this period of Government and Local Authority austerity funding from Wolverhampton City Council has been frozen or decreased. Action is taken as required to compensate for this loss in income by generating funds by encouraging more private elderly citizens to use the facilities and services of the Day Centre and various fund raising activities.

## c. Depreciation

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is an indication that any items have suffered impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any.

On straight line basis

Ambulance vehicle	20 % per annum
Furniture & fittings	10 % per annum
Equipment	10 % per annum

ST COLUMBA'S CHURCH DAY CENTRECOMPANY NUMBER: 03112805A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITALNOTES TO THE ACCOUNTSFOR THE YEAR ENDED 31 MARCH 20231. PRINCIPAL ACCOUNTING POLICIES - CONTINUED

## d. Deferred taxation

Tax deferred or accelerated is accounted for in respect of all material timing differences to the extent that it is probable that a liability or asset will crystallise.

## e. Income

Income comprises amounts received from Wolverhampton City Council, fund raising, private subscriptions, Local Authority Service Users lunches, trip income, food sales, donations, bequests and miscellaneous receipts.

Income is recognised when the Day Centre has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from Local Authority and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the Day Centre has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

## f. Investment income

Investment income comprises interest receivable. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Day Centre. This is normally upon notification of the interest paid or payable by the Bank or Building Society.

## g. Pension scheme arrangements

The Company contributes into two pension schemes in respect of certain of the employees. The assets of the schemes are held separately from those of the Company in independently administered funds. The amounts of the contribution payable to the pension schemes in respect of the accounting year are charged to the income and expenditure account.

ST COLUMBA'S CHURCH DAY CENTRECOMPANY NUMBER: 03112805A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITALNOTES TO THE ACCOUNTSFOR THE YEAR ENDED 31 MARCH 2023 - CONTINUED2. INCOMING RESOURCES FROM ACTIVITIES TO FURTHER THE COMPANY'S OBJECTS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u>	<u>2022</u>
	£	£	£	£
Wolverhampton City Council				
- Revenue for services	-	40,664	40,664	23,156
- Capital grant	-	-	-	-
- Covid grants	-	-	-	13,342
- Ward Fund grant	-	-	-	2,000
- Work Force grant	1,156	-	1,156	-
HMRC JRS	-	-	-	17,204
Columba's Ambulance Charity	-	-	-	-
Subscriptions & LASU lunches	98,565	-	98,565	61,175
Trip income	-	-	-	-
Food sales	119	-	119	-
Donations	6,004	-	6,004	13,620
Bequests	635	-	635	300
Fund raising and miscellaneous	796	-	796	726
	<u>£ 107,275</u>	<u>£ 40,664</u>	<u>£ 147,939</u>	<u>£ 131,523</u>

3. EXPENDITURE

	<u>2023</u>	<u>2022</u>
	£	£
Administrative expenses	<u>£ 123,020</u>	<u>£120,674</u>

4. SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE FOR THE YEAR

	<u>2023</u>	<u>2022</u>
	£	£
This is stated after charging:-		
Hire of equipment	-	-
Professional fees	1,818	2,254
Depreciation of tangible fixed assets	<u>1,800</u>	<u>7,000</u>

ST COLUMBA'S CHURCH DAY CENTRECOMPANY NUMBER: 03112805A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITALNOTES TO THE ACCOUNTSFOR THE YEAR ENDED 31 MARCH 2023 - CONTINUED

5.	<u>STAFF COSTS AND NUMBERS</u>	<u>2023</u> £	<u>2022</u> £
	Salaries	86,237	83,192
	Social Security costs	-	-
	Redundancy costs	-	-
	Pension costs	14,918	15,099
		<u>£ 101,155</u> =====	<u>£ 98,291</u> =====

The average number of salaried employees during the year, calculated on the basis of full time equivalents was as follows

<u>2023</u> <u>No</u>	<u>2022</u> <u>No</u>
<u>8</u> =====	<u>7</u> =====

Key management personnel is restricted to that of the directors/trustees and the Day Centre manager.

6.	<u>DIRECTORS'/TRUSTEES' EMOLUMENTS</u>	<u>2023</u> £	<u>2022</u> £
	Fees	<u>£ Nil</u> =====	<u>£ Nil</u> =====

7. TAXATION

Due to the charitable status of the Company and the activities in which it is involved no liability to United Kingdom corporation tax arises.

ST COLUMBA'S CHURCH DAY CENTRECOMPANY NUMBER: 03112805A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITALNOTES TO THE ACCOUNTSFOR THE YEAR ENDED 31 MARCH 2023 - CONTINUED8. TANGIBLE ASSETS

<u>Cost</u>	<u>Ambulance vehicle</u> £	<u>Furniture and fittings</u> £	<u>Equipment</u> £	<u>Total</u> £
As at 1 April 2022	46,220	20,456	24,222	90,898
Additions	-	114	-	114
Disposals	(-)	(400)	(400)	(800)
As at 31 March 2023	46,220	20,170	23,822	90,212
<u>Depreciation</u>				
As at 1 April 2022	43,664	18,401	22,079	84,144
Charge for the year	1,000	400	400	1,800
Eliminated on disposals	(-)	(400)	(400)	(800)
As at 31 March 2023	44,664	18,401	22,079	85,144
<u>Net Book Values</u>				
As at 31 March 2023	£ 1,556	£ 1,769	£ 1,743	£ 5,068
As at 31 March 2022	£ 2,556	£ 2,055	£ 2,143	£ 6,754

The ambulance vehicle is subject to a lien by Wolves Community Fund to ensure that it is used for the purpose that it was acquired.

ST COLUMBA'S CHURCH DAY CENTRECOMPANY NUMBER: 03112805A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITALNOTES TO THE ACCOUNTSFOR THE YEAR ENDED 31 MARCH 2023 - CONTINUED

9.	<u>DEBTORS</u>	<u>2023</u>	<u>2022</u>
		£	£
	Debtor - Wolverhampton City Council	2,179	5,746
	Other debtors and prepayments	11,026	3,001
		£ 13,205	£ 8,747
		=====	=====

10.	<u>CREDITORS</u> - amounts falling due	<u>2023</u>	<u>2022</u>
	within one year	£	£
	Other creditors	21,241	21,113
	Accruals	2,346	1,156
		£ 23,587	£ 22,269
		=====	=====

11. DEFERRED TAXATION

The full potential liability in respect of deferred taxation at 31 March 2023 was £ Nil (2022 - £ Nil).

12. CALLED UP SHARE CAPITAL AND LEGAL STATUS

The Company was incorporated as a private company limited by guarantee without share Capital. As such there is neither allotted or called up share capital. In the event of a winding up of the company each member is liable to contribute £1. At 31 March 2023 there were 23 members (2022 – 25).

13. GENERAL INFORMATION

St Columba's Church Day Centre is a private company limited by guarantee without share capital and incorporated in England. It is also a registered charity with The Charities Commission. Its registered office is St Columba's Church, Castlecroft Road, Finchfield, Wolverhampton, West Midlands, WV3 8BZ.

The financial statements are presented in United Kingdom Pounds Sterling, which is the functional currency of the company.

ST COLUMBA'S CHURCH DAY CENTRECOMPANY NUMBER: 03112805A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITALNOTES TO THE ACCOUNTSFOR THE YEAR ENDED 31 MARCH 2023 - CONTINUED14. RECONCILIATION OF MOVEMENTS IN FUNDS

	<u>2023</u>	<u>2022</u>
	£	£
Surplus/(deficit) of income over expenditure for the year	24,927	10,850
Opening funds	42,249	31,399
Unrestricted members' funds	36,094	11,167
Restricted funds - Wolverhampton City Council	-	-
- Ambulance Fund	31,082	31,082
Total funds	£ 67,176	£ 42,249

The Ambulance fund has been received on the basis that it is to be used solely for the purpose of acquiring an ambulance or similar vehicle when it becomes necessary to replace the existing vehicle used by the Day Centre. In the event that the Day Centre ceases its activities then the funds, if any remaining, are to be transferred to St Columba's Church so as to be put to use for similar purpose.

15. PENSIONS

The Company contributes into two schemes in respect of certain of its employees. The total cost for the year was £ 14,918 (2022 - £ 15,099).

A valuation of the West Midlands Pension Fund was carried out at 31 March 2022. Its assets and liabilities were considered and an appropriate employee and employer's contribution was assessed for the next three years. The directors/trustees consider that the fund is solvent to the degree that they do not feel it warrants the additional and dis-proportionate expenditure involved in obtaining further detail relevant to Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2015) disclosures. The situation will be reviewed on an annual basis.

16. CAPITAL COMMITMENTS

Capital commitments authorised and contracted for by the directors/trustees at 31 March 2023 amounted to £ Nil (2022 - £ Nil).

17. CONTINGENT LIABILITIES

There were no contingent liabilities at 31 March 2023 (2022 - £ Nil).

ST COLUMBA'S CHURCH DAY CENTRE  
COMPANY NUMBER: 03112805  
A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITAL  
DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2023

	<u>2023</u>		<u>2022</u>
	£	£	£
<u>INCOME</u>			
Wolverhampton City Council			
- Revenue for services	40,664		23,156
- Covid grants	-		13,342
- Ward Fund grant			2,000
- Work Force grant	1,156		-
HMRC – Job Retention Scheme	-		17,204
Private subscriptions	88,594		56,398
Local Authority Service Users lunches	9,971		4,777
Food sales	119		-
Donations	6,004		13,620
(2023 – Ken Patel - £ 1,200			
Gentlemens' Night Out - £ 1,000;			
James Beattie - £ 1,000; Jenny Evans - £ 731;			
S Garfoot - £ 500; Gift Aid - £ 538;			
S Worsey - £ 347;			
Wolverhampton Wheelers - £ 280;			
Friends Together - £ 250;			
Sentinel Trust - £ 100; Other - £ 58.)			
(2022 Scope - £ 4,702;			
Gentlemens' Night out - £ 2,000;			
Friends of Abbeyfields - £ 1,054;			
Rotary - £ 1,200; B Goodall - £ 1,000;			
Just Giving - £ 978; S Worsey - £ 565;			
Christchurch Good Shepherd - £ 500;			
H Storey - £ £ 500; Gift Aid - £ 275;			
R Cox - £ 200; Other each under £ 140 - £ 646.)			
Bequests			
(2023 – Tony Griffiths - £ 421, Jeavons - £ 214)			-
(2022 M O'Hara - £ 300)	635		300
Fund raising & miscellaneous	796		726
	147,939		131,523
<u>ADMINISTRATIVE EXPENSES</u>	(123,020)		(120,674)
	24,919		10,849
<u>OTHER INCOME</u>			
Bank & Building Society interest received	8		1
<u>INTEREST PAYABLE</u>			
Bank	-		-
<u>SURPLUS/(DEFICIT) OF INCOME OVER</u>			
<u>EXPENDITURE IN THE YEAR</u>	£ 24,927		£ 10,850



ST COLUMBA'S CHURCH DAY CENTRECOMPANY NUMBER: 03112805A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITALSCHEDULE OF ADMINISTRATIVE EXPENSESFOR THE YEAR ENDED 31 MARCH 2023

	<u>2023</u>		<u>2022</u>	
	£	£	£	£
<u>DIRECTORS' REMUNERATION</u>		-		-
 <u>ESTABLISHMENT EXPENSES</u>				
Light and heat	1,507		1,137	
Insurances	1,455		1,419	
	<hr/>	2,962	<hr/>	2,556
 <u>ADMINISTRATIVE EXPENSES</u>				
Salaries and National Insurance	86,237		83,192	
Pension scheme contributions	14,918		15,099	
Redundancy costs	-		-	
Meal costs	4,813		2,523	
Consumables & PPE	444		494	
Class fees	-		-	
Craft materials	-		-	
Telephone & internet costs	911		953	
Information technology costs	340		315	
Printing, stationery & postage	456		361	
Advertising costs	-		-	
Repairs & renewals	242		429	
Professional fees	1,818		2,254	
Accountant's remuneration	1,190		1,180	
Training costs	255		-	
Bank charges	459		409	
Travelling costs	5,437		3,378	
Criminal Record Bureau checks	13		-	
Subscriptions	159		159	
Sundry expenses	84		72	
Trip & entertainment expenses	300		300	
Promotion costs	-		-	
Cleaning & laundry	182		-	
Loss on disposal of assets	-		-	
Depreciation	1,800		7,000	
	<hr/>	120,058	<hr/>	118,118
	£	<u>123,020</u>	£	<u>120,674</u>
		=====		=====