

THE WINGATE SPECIAL CHILDREN'S TRUST

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST JULY 2017

Charity Number 327713

**AFFORD BOND HOLDINGS LIMITED
CHARTERED ACCOUNTANTS**

THE WINGATE SPECIAL CHILDREN'S TRUST

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST JULY 2017

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THE WINGATE SPECIAL CHILDREN'S TRUST

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2017

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
Sir Ken Dodd OBE
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
Mr Keith Burton – FCIS, DMA, M Inst Mgt, MILAM
Mrs Jennifer Sproston – RGN, DN, OND, CAT
Dr Peter Aston – FRCGP, DCH
Councillor David Newton DL, MA, BSc Econ (Hons)
Mr Peter Latronico BA PGCE
Mrs Carol Tiddy Cert.Ed, B.Ed(Hons), DME
Mrs Bernadette Lunt BA
Ms Isabel Chadwick ACA

Council of Management: Mr Geoff Parsons MBE – Chairman
Mr Michael Young - MA (Oxon), TEP, Solicitor, Secretary
Mr Keith Burton – FCIS, DMA, M Inst Mgt, MILAM
Mrs Jennifer Sproston – RGN, DN, OND, CAT
Dr Peter Aston – FRCGP, DCH
Councillor David Newton DL, MA, BSc Econ (Hons)
Mr Peter Latronico BA PGCE
Mrs Carol Tiddy Cert.Ed, B.Ed(Hons), DME
Mrs Bernadette Lunt BA
Mrs Rona Moroney – General Manager
Mr David Longdon

Auditors: Afford Bond Holdings Limited
Chartered Accountants
Statutory Auditors
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 YEAR ENDED 31ST JULY 2017

The trustees present their report along with the financial statements of the Charity for the year ended 31st July 2017. The financial statements have been prepared in accordance with the accounting policies set out on pages 10 and 11 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 enrich the lifestyle of people with learning and physical disabilities by providing gymnastic, educational and recreational facilities for all ages and all levels of disability.

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 1,000 children and their carers has been 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 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. 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 the members of the charity. In a non-executive capacity, Mr Geoff Parsons has overall responsibility for the charity and is also Chairman of the Council of Management. The general manager who had day to day charge of the charity's operations was Mrs Rona Moroney.

THE WINGATE SPECIAL CHILDREN'S TRUST
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST JULY 2017 (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 guidance 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 and a review of its accounts.
- The strategic aims and detailed plans of the Charity.
- Charity Commission guidance as regards the concept of public benefit.

FINANCIAL REVIEW

Results and sources of funding

The Statement of Financial Activities for the year is set out on page 8.

The overall net incoming resources for the year amounted to £74,107. Net outgoing resources in unrestricted funds amounted to £37,155 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 a number of 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 managed to apply some 92% of all its unrestricted income for charitable purposes.

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 YEAR ENDED 31ST JULY 2017 (continued)

Further improvements are required to be made to the unrestricted reserves during the year at the same time as maintaining a satisfactory level of remedial and enhancement expenditure. There is still a little way to go to increasing the liquid reserves to an acceptable level but the trustees are confident that this will be ultimately achieved.

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 15.

Key performance indicators

Due to uncertainty concerning probable cuts to Education budgets, a number of Special Educational Needs Schools who have been regular visitors, cancelled their planned arrangements this year. In all, 9 schools were effected, representing over 30% of our projected income from this area of activity. Although the number of groups was lower than last year, the size of the average group was higher (25.3 compared to 21) and the duration of their stay with us was longer (3.8 days compared to 3.1.)

As a result of the difficulties outlined above, the percentage of internally generated income fell to 55.6% (2016 – 71.5%).

However, a pre-planned vigorous campaign to gain increased support from local businesses and organisations enabled the team to considerably reduce the impact of this income shortfall. Our marketing programme aimed at encouraging local groups such as Care Homes, Day Groups and Primary Schools to benefit from the Centre's wide range of facilities has continued and is showing positive results.

The Centre's reputation for being able to cater for children with complex needs continued throughout the year, with the residential survey maintaining its "good" to "excellent" standard.

The whole of the team at the Wingate Centre have responded with great determination and commitment throughout what has been a difficult and challenging period.

FUTURE PLANS

It remains 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 YEAR ENDED 31ST JULY 2017 (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 2015 (FRS 102).

In so far as the trustees are aware:

- there is no relevant audit information of which the charity's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit is aware of that 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 (2015) Accounting and Reporting by Charities (FRS 102).

Auditors

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

Approval

This report was approved by the Trustees on 22 November 2017 and signed on their behalf by:



G W Parsons
Chairman

THE WINGATE SPECIAL CHILDREN'S TRUST
INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES
OF THE WINGATE SPECIAL CHILDRENS TRUST
FOR THE YEAR ENDED 31ST JULY 2017

We have audited the financial statements of The Wingate Special Children's Trust for the year ended 31 July 2017 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes which are set out on pages 10 to 18. The financial reporting framework that has been applied in their preparation is applicable law, and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice including FRS 102 "The Financial Reporting Standard applicable in the UK").

This report is made solely to the charity's trustees, as a body, in accordance with Regulations made under section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees' Responsibilities, (set out on pages 4 and 5) the trustees are responsible for the preparation of the financial statements which give a true and fair view.

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). These standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including the APB Ethical Standard – 'Provision Available for Small Entities', in the circumstances set out in note 16 to the financial statements.

THE WINGATE SPECIAL CHILDREN'S TRUST
INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES
OF THE WINGATE SPECIAL CHILDRENS TRUST
FOR THE YEAR ENDED 31ST JULY 2017 (continued)

Opinion on financial statements


In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 July 2017, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.


Paul Edwards FCCA CTA
Statutory Auditor
For and on behalf of
Afford Bond Holdings Limited
Chartered Accountants
Statutory Auditor
31 Wellington Road
Nantwich
Cheshire
CW5 7ED

22 November 2017

Afford Bond Holdings Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

THE WINGATE SPECIAL CHILDREN'S TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST JULY 2017

	<u>Notes</u>	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Incoming resources from generated funds:					
<i>Voluntary income:</i>					
Donations and gifts	4	104,097	125,019	229,116	79,478
<i>Activities for generating funds:</i>					
Accommodation fees		56,712	-	56,712	98,661
Gym fees		55,572	-	55,572	49,050
Incoming resources from charitable activities:					
Fund raising events	5	12,501	-	12,501	17,640
Other incoming resources	6	2,962	-	2,962	2,657
Total incoming resources		<u>£231,844</u>	<u>£125,019</u>	<u>£356,863</u>	<u>£247,486</u>
Resources expended on:					
Charitable activities	7	223,736	13,757	237,493	210,734
Generating voluntary income	7	23,448	-	23,448	18,772
Governance costs	7	21,815	-	21,815	18,805
Total resources expended	7	<u>£268,999</u>	<u>£13,757</u>	<u>£282,756</u>	<u>£248,311</u>
Net incoming/(outgoing) resources for the year		(37,155)	111,262	74,107	(825)
Gross transfer between funds	8	56,620	(56,620)	-	-
Net movement in funds		19,465	54,642	74,107	(825)
Balances brought forward at 1st August 2016		949,480	13,203	962,683	963,508
Balances carried forward at 31st July 2017		<u>£968,945</u>	<u>£67,845</u>	<u>£1,036,790</u>	<u>£962,683</u>

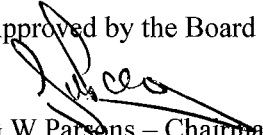
The notes on pages 10 to 18 form part of these accounts

THE WINGATE SPECIAL CHILDREN'S TRUST

BALANCE SHEET AT 31ST JULY 2017

	<u>Notes</u>	<u>2017</u>	<u>2016</u>
		£	£
Fixed assets			
Tangible fixed assets	10	950,745	910,339
Current assets			
Stock		1,215	1,216
Debtors and prepayments	11	16,922	22,259
Cash at bank and in hand	12	108,571	76,078
Total current assets		126,708	99,553
Creditors: amounts falling due within one year	13	40,663	47,209
Net current assets		86,045	52,344
Net assets		£1,036,790	£962,683
Funds			
Unrestricted		968,945	949,480
Restricted	14	67,845	13,203
Total charity funds		£1,036,790	£962,683

Approved by the Board of Trustees on 22 November 2017 and signed on their behalf by:


G W Parsens – Chairman

The notes on pages 10 to 18 form part of these accounts

THE WINGATE SPECIAL CHILDREN'S TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST JULY 2017

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 charity has adopted SORP (FRS 102) for the first time in the current year although the trustees and directors are of the opinion that the transition to new United Kingdom Generally Accepted Accounting Practice has not materially affected the reported financial position and performance of the charitable company.

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.
- 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 YEAR ENDED 31ST JULY 2017 (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
- 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 YEAR ENDED 31ST JULY 2017 (continued)

4. Donations received	Unrestricted Funds £	Restricted Funds £	Total £
29 May 1961 Charitable Trust	4,000		4,000
Able Child Trust		14,645	14,645
ACT Foundation	6,500		6,500
ATOS IT Services	3,000		3,000
Audlem Charity Shop	4,000		4,000
Bakkavor Ltd	3,348		3,348
Cholmondeley Charities	1,500		1,500
Crystal Legal	1,500		1,500
Custom Powders	7,150	20,000	27,150
Eleanor Hamilton Trust	1,500		1,500
Fayrefield Foods		2,000	2,000
Hedley Foundation		2,158	2,158
Rathbone Investment Management	5,000		5,000
Sporting Bears	6,995		6,995
Sugro	18,000		18,000
Suki Wingate		51,261	51,261
The Fence Club		2,636	2,636
The Hobson Charity Ltd	2,000		2,000
Vistra Associates	1,700		1,700
Wakefield Trust	3,000		3,000
Williams Family Trust		24,000	24,000
Yorkshire BS		1,836	1,836
Other donations < £1,500	34,903	6,483	41,386
Total - 2017	<u>104,097</u>	<u>125,019</u>	<u>229,116</u>
Total - 2016	<u>67,061</u>	<u>12,417</u>	<u>79,478</u>

THE WINGATE SPECIAL CHILDREN'S TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST JULY 2017 (continued)

5. Income from fundraising events (net of expense)

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Sainsbury's collection	-	-	-	178
Bingo	1,722	-	1,722	781
Coffee Mornings	210	-	210	872
Santa Day	464	-	464	710
Marathon	-	-	-	2,169
Fun in the Field for a Fiver	482	-	482	502
Bounce-a-thon	1,214	-	1,214	1,361
Charity Shoot	1,179	-	1,179	1,588
Quiz Nights	717	-	717	907
Raffles	1,050	-	1,050	1,209
Charity Ball	525	-	525	-
Wingate Cycle Challenge	-	-	-	5,685
Ladies Lunch	1,469	-	1,469	1,069
Cholmondeley Pageant of Power	285	-	285	526
Teddy Bear Picnic	3,187	-	3,187	-
Other < £100	-	-	-	83
Total - 2017	<u>12,501</u>	<u>-</u>	<u>12,501</u>	<u>17,640</u>

6. Other incoming resources

Childrens parties	2,938	-	2,938	2,605
Payphone	0	-	0	4
British Gymnastics awards	-	-	-	35
Interest received	24	-	24	21
Miscellaneous	-	-	-	-
	<u>2,962</u>	<u>-</u>	<u>2,962</u>	<u>2,657</u>

THE WINGATE SPECIAL CHILDREN'S TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2017

7	Resources expended: Costs heading	Basis of allocation	Donations & Gifts £	Accom. fees £	Gym fees £	Fund raising £	Other income £	Gover- nance £	Total 2017 £	Total 2016 £
	Staff costs	Direct	9,400	109,268	40,108	6,395	1,428	14,100	180,699	154,230
	Catering	Direct		4,372					4,372	7,129
	Water rates	Direct		5,504					5,504	6,041
	Light and heat	Direct/Floor area	363	15,349	3,971	222		357	20,262	18,490
	Telephone	Usage	691	945	800	358	29	61	2,884	2,379
	Insurance	Risk		4,078	8,155				12,233	11,426
	Repairs	Direct/Floor area	448	14,062	3,219	598		448	18,774	16,273
	Training	Direct		68	280			17	365	441
	Cleaning	Floor area		2,559	640				3,199	2,791
	Sundries	Direct	191	166	145	216		42	760	984
	Stationery & advertising	Usage		1,987	1,550	4,208			7,745	5,449
	Accountancy & audit	Direct						2,250	2,250	3,350
	Motor expenses	Direct		19	77	55		48	199	147
	Bank charges	Income		186	46				232	247
	Legal & professional	Direct		2,233	1,207	304		3,670	7,414	2,459
	Depreciation	Direct		15,122	1,257			822	17,201	16,475
	Water rates - refund	Direct		(1,337)					(1,337)	-
			11,092	174,581	61,455	12,356	1,457	21,815	£282,756	£248,311
	Charitable activities						1,457		237,493	210,734
	Costs of generating voluntary income		11,092			12,356			23,448	18,772
	Governance costs							21,815	21,815	18,805
	Total Resources Expended								£282,756	£248,311

THE WINGATE SPECIAL CHILDREN'S TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST JULY 2017 (continued)

8. Transfers between funds

A transfer from restricted to unrestricted funds has been made to reconcile with the respective fund balances at the year-end, being made up of the amounts incurred on asset expenditure financed from restricted donations received during the year.

9. Staff costs and numbers

The average number of full time (or equivalent) people employed by the association during the year was 11 (2016 – 11). The average number by head-count was 15 (2016 – 14).

Cost in respect of these employees was as follows:

	2017 £	2016 £
Wages and salaries	170,482	145,894
Social security costs	9,615	8,336
Employers pension costs (defined contribution)	602	-
	<u>£180,699</u>	<u>£154,230</u>

The Trustees received no remuneration or expenses from the Association 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 2016	879,478	393,408	1,272,886
Additions	-	57,607	57,607
Disposals	-	-	-
	<u>879,478</u>	<u>451,015</u>	<u>1,330,493</u>
At 31st July 2017			
Accumulated depreciation			
At 1st August 2016	-	362,547	362,547
Charge for year	-	17,201	17,201
On disposals	-	-	-
	<u>-</u>	<u>379,748</u>	<u>379,748</u>
At 31st July 2017			
Net book value			
At 31st July 2017	<u>£879,478</u>	<u>£71,267</u>	<u>£950,745</u>
At 1st August 2016	<u>£879,478</u>	<u>£30,861</u>	<u>£910,339</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 YEAR ENDED 31ST JULY 2017 (continued)

	2017	2016
	£	£
11. Debtors and prepayments		
Debtors	5,291	11,430
Prepayments	11,631	10,829
	<u>£16,922</u>	<u>£22,259</u>
12. Cash at bank and in hand		
Cash and bank balances held at the year-end comprise the following amounts:		
Monies received from advanced bookings	29,018	19,608
Monies required for restricted applications	67,845	13,203
Monies available for operating expenses	11,708	43,267
	<u>£108,571</u>	<u>£76,078</u>
13. Creditors: amounts falling due within one year		
Income invoiced in advance	24,176	24,447
Creditors	9,818	9,763
Accruals	4,969	6,576
Taxation and social security	1,700	6,423
	<u>£40,663</u>	<u>£47,209</u>

THE WINGATE SPECIAL CHILDREN'S TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST JULY 2017 (continued)

14. Restricted funds

Material gross donations received during the year for restricted applications comprised the following:

Donor:	£	Purpose
Suki Wingate	26,261	Schools promotion
Suki Wingate	25,000	Revenue reserve
Able Child trust	14,645	Wheelchair roundabout
Custom Powders	20,000	Wingate Wishlist
Williams Family Trust	24,000	Reception refurbishment

Summary of movements	Balance at 1st August 2016	Incoming	Outgoing	Balance at 31st July 2017
Able Child Trust	-	14,645	14,645	-
B J Rieber	1,600	-	1,600	-
Baron Davenport	-	600	-	600
BCBN	2,617	-	2,617	-
Bingo Event	374	-	374	-
Chrimes Family Trust	500	-	500	-
Custom Powders	150	20,000	16,015	4,135
David Wilson Homes	-	550	550	-
Fayrefield Foods	-	2,000	-	2,000
Greggs Foundation	-	1,150	-	1,150
Harry Payne Trust	-	1,000	-	1,000
Hedley Foundation	-	2,158	-	2,158
Marks & Spencer	-	500	95	405
Mornflake	-	1,500	-	1,500
Mr & Mrs Wingate's London event	7,662	-	7,662	-
Proven Family Trust	300	-	300	-
St Oswalds C/T	-	183	183	-
Suki Wingate	-	51,261	-	51,261
Taylor Wimpey	-	1,000	-	1,000
The Fence Club	-	2,636	-	2,636
Williams Family Trust	-	24,000	24,000	-
Yorkshire Building Society	-	1,836	1,836	-
	<u>13,203</u>	<u>125,019</u>	<u>70,377</u>	<u>67,845</u>

THE WINGATE SPECIAL CHILDREN'S TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST JULY 2017 (continued)

15. Analysis of net assets between funds

	Tangible Fixed assets £	Net current assets £	Total £
<u>Restricted funds:</u>			
Baron Davenport	-	600	600
Custom Powders	-	4,135	4,135
Fayrefield Foods	-	2,000	2,000
Greggs Foundation	-	1,150	1,150
Harry Payne Trust	-	1,000	1,000
Hedley Foundation	-	2,158	2,158
Marks & Spencer	-	405	405
Mornflake	-	1,500	1,500
Suki Wingate	-	51,261	51,261
Taylor Wimpy	-	1,000	1,000
The Fence Club	-	2,636	2,636
	-	67,845	67,845
<u>Unrestricted funds:</u>	950,745	18,200	968,945
Total funds at 31 July 2017	£950,745	£86,045	£1,036,790

16. Auditors – non-audit services

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

Fees payable to the auditors are analysed as follows:

Accounting, payroll and VAT services	1,600
Audit of Financial Statements and records	650
	£2,250

17. Contractual commitments

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