

ST COLUMBA'S CHURCH DAY CENTRE
A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITAL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2019

COMPANY NUMBER: 03112805

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ST COLUMBA'S CHURCH DAY CENTRE

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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

The directors submit their report together with the accounts of the Company for the year ended 31 March 2019.

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 K E Dennis	Secretary
	Mr M Harper	
	Mrs A Mably	
	Mrs R Metcalfe	
	Rev C W Miller	
	Mrs I Archibald	
	Rev T Mullings	

Company Secretary Mrs K E Dennis

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 2019 was 27 (2018 - 27).

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 2019 are listed on page 1. At the Annual General Meeting held on 12 July 2018 Mr L Turner, Mr M Harper and Mrs I Archibald retired but were all re-elected as directors/trustees.

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 lead 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 nine 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 has been extended until 11 December 2019 and can be extended for a further 12 months i.e. until 11 December 2020. We are also listed on the Local Authority 'Approved List' of providers until 31 July 2019 with the option to extend by 12 months. i.e. until 31 July 2020.

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 paid only for the actual attendances although we will be obliged to keep the client's place open for them. The Local Authority has kept the price paid per place at £ 20.93 for the last 8 years, making no allowance for the considerable annual increase in cost to the Day Centre for complying with the latest increases in the minimum wage and the Automatic Enrolment of all eligible staff into the Pension Schemes.

The unwillingness of the Local Authority to increase the price they pay per place to match the **true cost** of providing the place is a cause of considerable concern for the directors/trustees and the manager of the Day Centre. Any further increases in the National Minimum Wage **must be matched** by an appropriate increase in payments for the service by its users and by the Local Authority where they fund places for clients referred to the Day Centre by 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.

A small number of volunteers mainly from St Columba's Church are encouraged to visit the Day Centre on a regular weekly basis to assist in social interaction and help operate a 'tuck shop' trolley including essential toiletries and other small items.

Achievements and Performance

The Day Centre has now been in operation for thirty six years, providing daily a main meal, also beverages and other light refreshments, to elderly and disabled people within the local area. During their visits they are encouraged to take part in a variety of activities designed to reflect the needs and interests of each day's participants.

The Manager and all her staff continue to maintain a high level of care and support for our users while providing a full and varied programme of the activities to encourage participation and to nurture memory, communication, dexterity and fitness to suit the abilities within each group. They are to be commended for their work and their commitment to the Day Centre and its clientele and we thank them all most sincerely.

Currently there are 22 service users on the Social Services list taking up 44 places, as well as 42 independent users taking up 69 places at the Day Centre.

- 15 of these would not be able to remain in their own homes without Day Centre support.
- 26 of these attend the Day Centre mainly to provide respite for their carers.

Comments from carers have included:

" Thanks for making Mum's life positive again." (Daughter)

" You went above and beyond for Geoff. Thank you so much. " (Wife)

" I don't know what I would do without you. I look forward to my day off. " (Wife).

These comments represent a sample of the very positive feedback the Day Centre received from its users and their carers, confirming the value they place on this service and the effect it has of enhancing the quality of life for its users as well as the respite and peace of mind it gives to the carers.

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 deficit of income over expenditure for the year, at the Day Centre, was £ 860 (2018 deficit £ 24,022). 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 all of which 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 2020 should not fall below £ 14,000.

Plans for future periods

The directors/trustees of the Day Centre have again requested the Local Authority to review their payments for the Day Centre places but we have still not heard of such a review taking place. In the meantime we continue to search for "top up" funding from other sources so that we can maintain the level of staffing and service to see us over this challenging financial period.

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 private users.

The number of independent users has increased slightly since last year. However the level of dependency of several users has increased taking up more staff time in responding to their needs. We will hope to maintain or further increase, our overall attendance as a full Day Centre helps to create a more vibrant atmosphere for all its 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. Members of staff are also encouraged to attend courses to help extend the range of activities delivered "in house".

Staff

The Board wish to commend all the staff and the team of loyal volunteers for their devoted work of caring and stimulating the people who attend the Day Centre week by week.

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: 22 May 2019

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 2019

I report on the accounts of the Company for the year ended 31 March 2019 which are set out on pages 9 to 20.

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 2019 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.

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. 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 22 May 2019

ST COLUMBA'S CHURCH DAY CENTRECOMPANY NUMBER: 03112805A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITALINCOME AND EXPENDITURE ACCOUNTFOR THE YEAR ENDED 31 MARCH 2019

	<u>Notes</u>	<u>2019</u> £	<u>2018</u> £
<u>INCOME</u>	1f, 2	153,310	135,277
Expenditure	3	(154,171)	(159,300)
		—————	—————
		(861)	(24,023)
Interest & other income receivable	1g	1	1
Interest payable		-	-
		—————	—————
<u>(DEFICIT)/SURPLUS OF INCOME OVER - EXPENDITURE, BEING (DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR</u>	4	£ (860)	£ (24,022)
		=====	=====

STATEMENT OF TOTAL RECOGNISED GAINS
AND LOSSES FOR THE YEAR ENDED 31 MARCH 2019

	<u>2019</u> £	<u>2018</u> £
(Deficit)/surplus of income over expenditure for the year	(860)	(24,022)
Total gains and losses recognised since last annual report	£ (860)	£ (24,022)
	=====	=====

The notes on pages 14 to 20 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 2019

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total Funds</u> <u>2019</u> £	<u>Total Funds</u> <u>2018</u> £
Income and expenditure				
Incoming resources				
Grants	-	36,711	36,711	43,534
Investment income	1	-	1	1
Subscriptions & LASU lunches	103,485	-	103,485	87,458
Other income	13,114	-	13,114	4,285
Total incoming resources	<u>116,600</u>	<u>36,711</u>	<u>153,311</u>	<u>135,278</u>
Resources expended				
Direct charitable expenditure	104,316	33,007	137,323	141,298
Fund-raising & publicity	-	-	-	-
Governance costs	13,144	3,704	16,848	18,002
Total resources expended	<u>117,460</u>	<u>36,711</u>	<u>154,171</u>	<u>159,300</u>
Net incoming/(outgoing) resources before transfer	(860)	-	(860)	(24,022)
Transfer between funds	-	-	-	-
Net incoming/(outgoing) resources for the year	<u>(860)</u>	<u>-</u>	<u>(860)</u>	<u>(24,022)</u>
Other recognised gains and losses	-	-	-	-
Unrealised gains on investments	-	-	-	-
Net movement in funds	<u>(860)</u>	<u>-</u>	<u>(860)</u>	<u>(24,022)</u>
Balances brought forward at 1 April 2018	22,270	32,482	54,752	78,774
Balances carried forward 31 March 2019	<u>£ 21,410</u> =====	<u>£ 32,482</u> =====	<u>£ 53,892</u> =====	<u>£ 54,752</u> =====

The notes on pages 14 to 20 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 2019

	<u>2019</u> £	<u>2018</u> £
Cash gained/(utilised)		
From operating activities	9,622	(18,780)
	_____	_____
Cash flows from investing activities		
Interest income	1	1
Purchase of tangible fixed assets	(35)	(947)
	_____	_____
Cash (used in)/provided by investing activities	(34)	(946)
	_____	_____
Cash flows from financing activities		
Repayment of borrowing	-	-
	_____	_____
Cash used in financing activities	-	-
	_____	_____
Increase/(decrease) in cash and cash equivalents in the year	9,588	(19,726)
	_____	_____
Cash and cash equivalents at the beginning of the year	36,390	56,116
	_____	_____
Total cash and cash equivalents at the end of the year	£ 45,978	£ 36,390
	=====	=====

The notes on pages 14 to 20 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 2019

	<u>Notes</u>	<u>2019</u> £	<u>2018</u> £
<u>FIXED ASSETS</u>			
Tangible assets	8	25,858	32,867
		<hr/>	<hr/>
<u>CURRENT ASSETS</u>			
Debtors	9	6,564	8,804
Cash at bank & in hand		45,978	36,390
		<hr/>	<hr/>
		52,542	45,194
<u>CREDITORS</u> - amounts falling due within one year	10	(24,508)	(23,309)
		<hr/>	<hr/>
<u>NET CURRENT ASSETS</u>		28,034	21,885
		<hr/>	<hr/>
		£ 53,892	£ 54,752
		=====	=====
<u>CAPITAL AND RESERVES</u>			
Deficit of income over expenditure for the year		(860)	(24,022)
Accumulated funds brought forward		54,752	78,774
		<hr/>	<hr/>
Unrestricted members' funds		21,410	22,270
Restricted funds		32,482	32,482
		<hr/>	<hr/>
	14	£ 53,892	£ 54,752
		=====	=====

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 2019 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 2019 - 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: 22 May 2019

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 20191. 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. Reconciliation with previously Generally Accepted Accounting Practice

In preparing the accounts, the director/trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No items were found which would have required restatement.

c. Preparation of the financial statements on a going concern basis

The Day Centre reported a net cash inflow of £ 9,588 in the year to 31 March 2019.

The inflow resulted principally from operating income exceeding costs. Cash of £ 35 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.

d. 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 20191. PRINCIPAL ACCOUNTING POLICIES - CONTINUED

- e. 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.
- f. 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.
- g. 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.
- h. Pension scheme arrangements

The Company contributes into two defined contribution 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 2019 - CONTINUED2. INCOMING RESOURCES FROM ACTIVITIES TO FURTHER THE COMPANY'S OBJECTS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2019</u>	<u>2018</u>
	£	£	£	£
Wolverhampton City Council				
- Revenue for services	-	36,711	36,711	43,534
- Capital grant	-	-	-	-
Columba's Ambulance Charity	-	-	-	-
Subscriptions & LASU lunches	103,485	-	103,485	87,458
Trip income	96	-	96	108
Food sales	537	-	537	260
Donations	11,160	-	11,160	1,889
Bequests	300	-	300	417
Fund raising and miscellaneous	1,021	-	1,021	1,611
	<u>£ 116,599</u>	<u>£ 36,711</u>	<u>£ 153,310</u>	<u>£ 135,277</u>
	=====	=====	=====	=====

3.	<u>EXPENDITURE</u>	<u>2019</u>	<u>2018</u>
		£	£
	Administrative expenses	£ 154,171	£159,300
		=====	=====

4.	<u>(DEFICIT)/SURPLUS OF INCOME OVER EXPENDITURE FOR THE YEAR</u>	<u>2019</u>	<u>2018</u>
		£	£

This is stated after charging:-

Hire of equipment	-	-
Professional fees	2,118	2,103
Depreciation of tangible fixed assets	7,044	7,044
	=====	=====

ST COLUMBA'S CHURCH DAY CENTRECOMPANY NUMBER: 03112805A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITALNOTES TO THE ACCOUNTSFOR THE YEAR ENDED 31 MARCH 2019 - CONTINUED

5.	<u>STAFF COSTS AND NUMBERS</u>	<u>2019</u> £	<u>2018</u> £
	Salaries	94,933	97,176
	Social Security costs	2,414	2,372
	Redundancy costs	-	-
	Pension costs	20,364	21,474
		<u>£ 117,711</u> =====	<u>£ 121,022</u> =====

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

<u>2019</u> <u>No</u>	<u>2018</u> <u>No</u>
7	7
===	===

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

6.	<u>DIRECTORS'/TRUSTEES' EMOLUMENTS</u>	<u>2019</u> £	<u>2018</u> £
	Fees	£ Nil =====	£ Nil =====

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 2019 - 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 2018	46,220	21,576	24,883	92,679
Additions	-	-	35	35
Disposals	(-)	(400)	(400)	(800)
As at 31 March 2019	46,220	21,176	24,518	91,914
<u>Depreciation</u>				
As at 1 April 2018	18,732	18,001	23,079	59,812
Charge for the year	6,244	400	400	7,044
Eliminated on disposals	(-)	(400)	(400)	(800)
As at 31 March 2019	24,976	18,001	23,079	66,056
<u>Net Book Values</u>				
As at 31 March 2019	£ 21,244	£ 3,175	£ 1,439	£ 25,858
As at 31 March 2018	£ 27,488	£ 3,575	£ 1,804	£ 32,867

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 2019 - CONTINUED

9.	<u>DEBTORS</u>	<u>2019</u>	<u>2018</u>
		£	£
	Debtor - Wolverhampton City Council	565	1,507
	Other debtors and prepayments	5,999	7,297
		<u>£ 6,564</u>	<u>£ 8,804</u>
		=====	=====

10.	<u>CREDITORS</u> - amounts falling due	<u>2019</u>	<u>2018</u>
	within one year	£	£
	Other creditors	23,364	22,161
	Accruals	1,144	1,148
		<u>£ 24,508</u>	<u>£ 23,309</u>
		=====	=====

11. DEFERRED TAXATION

The full potential liability in respect of deferred taxation at 31 March 2019 was £ Nil (2018 - £ 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 2019 there were 27 members (2018 – 27).

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 2019 - CONTINUED14. RECONCILIATION OF MOVEMENTS IN FUNDS

	<u>2019</u>	<u>2018</u>
	£	£
(Deficit)/surplus of income over expenditure for the year	(860)	(24,022)
Opening funds	54,752	78,774
Unrestricted members' funds	21,410	22,270
Restricted funds - Wolverhampton City Council	-	-
- Ambulance Fund	32,482	32,482
Total funds	£ 53,892	£ 54,752
	=====	=====

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 defined contribution schemes in respect of certain of its employees. The total cost for the year was £ 20,364 (2018 - £ 21,474).

A valuation of the West Midlands Pension Fund was carried out at 31 March 2016. 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 2019 amounted to £ Nil (2018 - £ Nil).

17. CONTINGENT LIABILITIES

There were no contingent liabilities at 31 March 2019 (2018 - £ Nil).

ST COLUMBA'S CHURCH DAY CENTRECOMPANY NUMBER: 03112805A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITALDETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2019

	<u>2019</u>		<u>2018</u>
	£	£	£
<u>INCOME</u>			
Wolverhampton City Council			
- Revenue for services	36,711		43,534
- Capital grant	-		-
Private subscriptions	93,847		76,405
Local Authority Service Users lunches	9,638		11,053
Trip income	96		108
Food sales	537		260
Donations (Scope - £ 7,000; Gentlemens' Night Out - £ 2,000; Eveson Trust - £ 900; Edward Cadbury Trust - £ 500; St Barts Penn - £ 300; Graham Strodzinsky - £ 210; Susan Worsey - £ 100; Mrs Beasley - £ 100; Lions Club - £ 50) (2018 - Gentlemens' Night Out - £ 1,000; Goodyears - £ 689; SusanWorsey - £ 200)	11,160		1,889
Bequests (Annie Poole - £ 300) (2018 – C Hamilton - £ 180; G Burgess - £ 150; Barbara Baugh – £ 87)	300		417
Fund raising & miscellaneous	1,021		1,611
	<hr/>	153,310	<hr/>
			135,277
<u>ADMINISTRATIVE EXPENSES</u>		(154,171)	(159,300)
		<hr/>	<hr/>
		(861)	(24,023)
<u>OTHER INCOME</u>			
Bank interest received	1		1
Building Society interest received	-		-
	<hr/>	1	<hr/>
			1
<u>INTEREST PAYABLE</u>			
Bank		-	-
		<hr/>	<hr/>
<u>(DEFICIT)/SURPLUS OF INCOME OVER</u> <u>EXPENDITURE IN THE YEAR</u>		£ (860)	£ (24,022)
		=====	=====

ST COLUMBA'S CHURCH DAY CENTRECOMPANY NUMBER: 03112805A PRIVATE COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITALSCHEDULE OF ADMINISTRATIVE EXPENSESFOR THE YEAR ENDED 31 MARCH 2019

	<u>2019</u>		<u>2018</u>	
	£	£	£	£
<u>DIRECTORS' REMUNERATION</u>		-		-
 <u>ESTABLISHMENT EXPENSES</u>				
Light and heat	2,374		3,452	
Insurances	1,426		1,368	
	<hr/>	3,800	<hr/>	4,820
 <u>ADMINISTRATIVE EXPENSES</u>				
Salaries and National Insurance	97,347		99,548	
Pension scheme contributions	20,364		21,474	
Redundancy costs	-		-	
Meal costs	8,357		9,700	
Consumables	377		307	
Class fees	460		580	
Craft materials	227		443	
Telephone & internet costs	1,063		907	
Information technology costs	265		588	
Printing, stationery & postage	532		628	
Advertising costs	570		234	
Repairs & renewals	1,473		1,838	
Professional fees	2,118		2,103	
Accountant's remuneration	1,144		1,144	
Training costs	582		-	
Bank charges	892		686	
Travelling costs	5,268		5,472	
Criminal Record Bureau checks	-		68	
Subscriptions	230		147	
Sundry expenses	335		559	
Trip & entertainment expenses	1,405		930	
Promotion costs	-		-	
Cleaning & laundry	318		80	
Loss on disposal of assets	-		-	
Depreciation	7,044		7,044	
	<hr/>	150,371	<hr/>	154,480
	£	<hr/> 154,171	£	<hr/> 159,300
		=====		=====