

Company registration number: 2645285

Charity registration number: 1010742

Winchcombe Day Care Foundation

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

✓ Submitted to CH 24/11/22

Winchcombe Day Care Foundation

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Winchcombe Day Care Foundation

Reference and Administrative Details

Trustees	M Allen J G Onions A B Thomas M Shott R McDonough R Hancock M E J Paish
Charity Registration Number	1010742
Company Registration Number	2645285
Registered Office	The charity is incorporated in England and Wales. Langley Close Winchcombe Gloucestershire GL54 5QN

Winchcombe Day Care Foundation

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Structure, governance and management

Organisational structure

The Foundation's Purpose and Public Benefit

The Winchcombe Day Care Foundation has, like many similar organisations, been severely affected by the Covid Pandemic. When it was possible to open during parts of the year, the Foundation has continued to meet its original purpose, namely to provide relief for those that are socially-isolated, or living with a condition such as Dementia or Parkinson's, that have been referred either by the local medical or social services, but mainly by self-referral. Numbers attending have varied. In view of the need for social distancing, numbers have been reduced. In the past year we have not been able to have more than 12 on any one day in respect of the three days that the Centre is open. Their average age is 85 years and as is usual a number have either passed away or moved to nursing homes over the year.

During the last financial year, as a result of Covid and taking into account Government Advice, the Trustees took the decision to close the Centre on the 3rd November 2020. It remained closed until the 19th April 2021. There was a further closure in October 2021 initially for one week to re-organise and then for two weeks as the Staff had Covid. This was a difficult set of periods which affected the running of the Centre but the Staff did well in difficult situations.

Working Practices

The Foundation employs 5 part time paid staff one of whom is professionally qualified. The other employees all have social care backgrounds including one with Level 2 NVQ in Dementia Care. The Centre conforms to the requirements of the Health and Safety Act and to that end we are happy to report that there were no reportable accidents during the year. Working practices for the employees meet the statutory requirements of the day. Employees attend courses to keep them up to date with appropriate practices.

The Centre has had some staff problems during the year. Three members of staff elected to resign during the year. There were a number of meetings to sort out the problems and the Centre acted upon the advice of its Solicitors. This matter was concluded.

During June an Activity and Well Being co-ordinator was employed who initially proved promising. However, the employee became unreliable and following a series of absences it was decided to terminate her employment. Again this was carried out following advice from the Centre's Solicitors.

It is with regret that the Trustees have to report that the Employee has brought a case in the Industrial Tribunal. The Centre is advised that it has a good case to defend and an appropriate response has been filed by the Centre's Solicitors.

The Centre is open to all residents in Winchcombe and the surrounding area who meet the status for which it was founded.

Winchcombe Day Care Foundation

Trustees' Report

The Management Committee

The Management Committee has continued to provide vital support for the staff and members and I would particularly like to thank Mr Geoff Onions for all his practical help on a wide range of issues. Our treasurer Michael Paish has also provided excellent support for all financial issues at this difficult time and has been instrumental in providing regular financial advice particularly with regard to income levels, membership changes and investment policy.

Objectives and activities

Objects and aims

The Centre

Due to the Covid epidemic the range of activities when the Centre has been open have been curtailed. Members have enjoyed a range of activities within the Centre so far as the staff have been able to provide them. These have included regular physical and mentally stimulating activities including arts and crafts, reading and discussion groups. Unfortunately the Centre has not been able to allow volunteers to enter which has restricted the activities normally provided by such people.

There have not been any outside activities as a result of the Covid pandemic.

Transport

The Trustees have reviewed their Transport policy during the year.

The Peugeot Mini Bus which has provided transport is aging and suffered some mechanical failures. As a result the Centre has made more use of third party Transport providers. This has proved successful.

In consequence the Trustees have made a policy decision to rely on such transport and a decision was made to sell the mini bus at the best possible price.

It is acknowledged that the Trustees were considering purchasing a new Mini bus and had allocated £32,000 of funds for this purpose. This decision has now been reversed.

Achievements and performance

The Centre has continued to offer it's services during difficult times. The numbers of members attending each day has been limited to a maximum of 12 due to social distancing.

It is noted that more members suffer from some sort of dementia.

Subject to those matters the Centre has performed well and intends to build on the current base during the next year.

The Kitchen was refurbished during the year and has proved to be much more usable.

Winchcombe Day Care Foundation

Trustees' Report

Financial review

The net incoming resources for the year amounted to £98,942 (2021 - £44,493). The year ended with a deficit of £13,123, this included an increase for the value of investments amounting to £43,406. The balance of funds at the end of the year was £625,958.
(At 31 March 2021 - £639,066).

During the year the Trustees have been able to carry out improvements to the property at a cost of £15,711.

The total cost of wages and pension payments was £75,721 and the furlough scheme income was £3,125.

Policy on reserves

Reserves Policy

The Council members have continued their policy of maintaining reserves not committed or invested in tangible assets of twice our annual running costs. Inevitably rising costs have put some pressure upon this policy but public donations, charitable grants and fund raising have helped to alleviate this problem.

Investment policy and objectives

Investment Policy

The Council members have considered the most appropriate policy for investing the Foundation's funds and have found that specialised Unit Trusts, designed for the charity sector, meet their requirements to generate both income and growth.

Risk review

The Management Committee has a risk review policy, which in summary is as follows: Working practices meet the statutory requirements for the sector we are engaged in and there have been no reportable accidents in the past year. The financial resources cannot be used without the express authority of two Council members. Investments are in the hands of fully recognised financial companies working in the charity sector. Accounting arrangements are in line with current good working practices.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Winchcombe Day Care Foundation

Statement of Trustees' Responsibilities

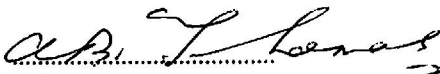
The trustees (who are also the directors of Winchcombe Day Care Foundation for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 23/08/2022 and signed on its behalf by:


A B Thomas
Trustee

**Chartered Accountants' Report to the Trustees on the Preparation of the Unaudited
Statutory Accounts of
Winchcombe Day Care Foundation
for the Year Ended 31 March 2022**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Winchcombe Day Care Foundation for the year ended 31 March 2022 as set out on pages 7 to 16 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>].

This report is made solely to the Board of Directors of Winchcombe Day Care Foundation, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Winchcombe Day Care Foundation and state those matters that we have agreed to state to the Board of Directors of Winchcombe Day Care Foundation, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Winchcombe Day Care Foundation and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Winchcombe Day Care Foundation has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and results of Winchcombe Day Care Foundation. You consider that Winchcombe Day Care Foundation is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Winchcombe Day Care Foundation. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

..... *Arbus*

Arbus Chartered Accountants

Date:..... *22/11/2022*

Winchcombe Day Care Foundation

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	3	71,430	-	71,430	35,691
Charitable activities		9,034	1,488	10,522	1,939
Investment income		6,990	-	6,990	6,863
Other income		<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Total income		<u>97,454</u>	<u>1,488</u>	<u>98,942</u>	<u>44,493</u>
Expenditure on:					
Charitable activities		<u>(155,471)</u>	<u>-</u>	<u>(155,471)</u>	<u>(73,825)</u>
Total expenditure		<u>(155,471)</u>	<u>-</u>	<u>(155,471)</u>	<u>(73,825)</u>
Gains/losses on investment assets		<u>43,406</u>	<u>-</u>	<u>43,406</u>	<u>81,708</u>
Net (expenditure)/income		(14,611)	1,488	(13,123)	52,376
Transfers between funds		10,244	(10,244)	-	(2,146)
Other recognised gains and losses					
Other gains/losses		<u>-</u>	<u>15</u>	<u>15</u>	<u>-</u>
Net movement in funds		<u>(4,367)</u>	<u>(8,741)</u>	<u>(13,108)</u>	<u>50,230</u>
Reconciliation of funds					
Total funds brought forward		<u>623,664</u>	<u>15,402</u>	<u>639,066</u>	<u>588,836</u>
Total funds carried forward	13	<u><u>619,297</u></u>	<u><u>6,661</u></u>	<u><u>625,958</u></u>	<u><u>639,066</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 13.

The notes on pages 9 to 16 form an integral part of these financial statements.

Winchcombe Day Care Foundation

(Registration number: 2645285)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	8	171,579	179,403
Investments	9	<u>430,000</u>	<u>449,604</u>
		<u>601,579</u>	<u>629,007</u>
Current assets			
Debtors	10	2,242	5,579
Cash at bank and in hand	11	<u>29,061</u>	<u>12,801</u>
		31,303	18,380
Creditors: Amounts falling due within one year	12	<u>(6,924)</u>	<u>(8,321)</u>
Net current assets		<u>24,379</u>	<u>10,059</u>
Net assets		<u>625,958</u>	<u>639,066</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		6,661	14,221
Unrestricted income funds			
Unrestricted funds		<u>619,297</u>	<u>624,845</u>
Total funds	13	<u>625,958</u>	<u>639,066</u>

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 23 August 2022 and signed on their behalf by:



~~J. G. Owens~~ A. B. THOMAS
Trustee

The notes on pages 9 to 16 form an integral part of these financial statements.

Winchcombe Day Care Foundation

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Langley Close
Winchcombe
Gloucestershire
GL54 5QN

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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 UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Winchcombe Day Care Foundation 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Winchcombe Day Care Foundation

Notes to the Financial Statements for the Year Ended 31 March 2022

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Long Leasehold property	5% Straight line
Fixtures & fittings	25% reducing balance
Motor vehicles	20% reducing balance

Winchcombe Day Care Foundation

Notes to the Financial Statements for the Year Ended 31 March 2022

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Winchcombe Day Care Foundation

Notes to the Financial Statements for the Year Ended 31 March 2022

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations to major appeals	2,911	2,911
Donations from companies, trusts and similar proceeds	68,493	68,493
Other income from donations and legacies	26	26
Total for 2022	71,430	71,430
Total for 2021	35,691	35,691

Winchcombe Day Care Foundation

Notes to the Financial Statements for the Year Ended 31 March 2022

4 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	<u>8,630</u>	<u>9,110</u>

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

6 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	72,596	36,990
Other staff costs	<u>4,400</u>	<u>-</u>
	<u>76,996</u>	<u>36,990</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Day Care Centre	4	5
Minibus Driver	<u>-</u>	<u>1</u>
	<u>4</u>	<u>6</u>

No employee received emoluments of more than £60,000 during the year.

Winchcombe Day Care Foundation

Notes to the Financial Statements for the Year Ended 31 March 2022

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Tangible fixed assets

	Leasehold property £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 April 2021	283,219	85,582	34,055	402,856
Additions	-	3,671	-	3,671
Disposals	-	-	(34,055)	(34,055)
At 31 March 2022	<u>283,219</u>	<u>89,253</u>	<u>-</u>	<u>372,472</u>
Depreciation				
At 1 April 2021	114,872	77,391	31,190	223,453
Charge for the year	5,664	2,966	-	8,630
Eliminated on disposals	-	-	(31,190)	(31,190)
At 31 March 2022	<u>120,536</u>	<u>80,357</u>	<u>-</u>	<u>200,893</u>
Net book value				
At 31 March 2022	<u>162,683</u>	<u>8,896</u>	<u>-</u>	<u>171,579</u>
At 31 March 2021	<u>168,347</u>	<u>8,191</u>	<u>2,865</u>	<u>179,403</u>

Included within the net book value of land and buildings above is £Nil (2021 - £Nil) in respect of freehold land and buildings and £162,682 (2021 - £168,347) in respect of leaseholds.

9 Fixed asset investments

	2022 £	2021 £
Other investments	<u>430,000</u>	<u>449,604</u>

Winchcombe Day Care Foundation

Notes to the Financial Statements for the Year Ended 31 March 2022

Other investments

	Listed investments £	Unlisted investments £	Total £
Cost or Valuation			
At 1 April 2021	438,346	11,258	449,604
Revaluation	43,406	-	43,406
Additions	-	1,990	1,990
Disposals	<u>(65,000)</u>	<u>-</u>	<u>(65,000)</u>
At 31 March 2022	<u>416,752</u>	<u>13,248</u>	<u>430,000</u>
Net book value			
At 31 March 2022	<u>416,752</u>	<u>13,248</u>	<u>430,000</u>
At 31 March 2021	<u>438,346</u>	<u>11,258</u>	<u>449,604</u>

10 Debtors

	2022 £	2021 £
Other debtors	<u>2,242</u>	<u>5,579</u>

11 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	247	40
Cash at bank	<u>28,814</u>	<u>12,761</u>
	<u>29,061</u>	<u>12,801</u>

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	3,029	2,196
Other creditors	-	4,046
Accruals	<u>3,895</u>	<u>2,079</u>
	<u>6,924</u>	<u>8,321</u>

13 Funds

Winchcombe Day Care Foundation

Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General	623,664	97,454	(112,065)	10,244	619,297
Restricted funds	<u>15,402</u>	<u>1,488</u>	<u>15</u>	<u>(10,244)</u>	<u>6,661</u>
Total funds	<u>639,066</u>	<u>98,942</u>	<u>(112,050)</u>	<u>-</u>	<u>625,958</u>

Winchcombe Day Care Foundation

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Donations and legacies (analysed below)	71,430	35,691
Charitable activities (analysed below)	10,522	1,939
Investment income (analysed below)	6,990	6,863
Other income (analysed below)	10,000	-
Total income	98,942	44,493
Expenditure on:		
Charitable activities (analysed below)	(155,471)	(73,825)
Total expenditure	(155,471)	(73,825)
Gains/losses on investment assets (analysed below)	43,406	81,708
Net (expenditure)/income	(13,123)	52,376
Transfers between funds (analysed below)	-	(2,146)
Other recognised gains and losses		
Other gains/losses (analysed below)	15	-
Net movement in funds	(13,108)	50,230
Reconciliation of funds		
Total funds brought forward	639,066	588,836
Total funds carried forward	625,958	639,066

This page does not form part of the statutory financial statements.

Winchcombe Day Care Foundation

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
Donations and collections	2,911	14,708
Membership payments	68,493	15,379
Other income	26	5,604
	71,430	35,691
<i>Charitable activities</i>		
Income raised by charitable events	-	10
Income raised from BeSocial events	4,017	80
Dancing for Parkinsons Income	5,017	1,849
Dancing for Parkinsons Grants	1,488	-
	10,522	1,939
<i>Investment income</i>		
Income from listed investments	6,990	6,863
	6,990	6,863
<i>Other income</i>		
Unrestricted grant income	10,000	-
	10,000	-
<i>Charitable activities</i>		
Wages and salaries	(71,433)	(35,983)
Staff pensions	(1,163)	(1,007)
Staff training	(4,400)	-
Rates & water	(546)	(541)
Light, heat and power	(3,228)	(2,363)
Insurance	(1,637)	(1,389)
Repairs and maintenance	(15,711)	(10,831)
Costs relating to COVID pandemic	(2,400)	(2,428)
Telephone	(926)	(1,051)
Computer software and maintenance costs	(1,304)	(640)
Printing, postage and stationery	(337)	(269)
Hire of plant and machinery (Operating leases)	(405)	(312)
Sundry expenses	(1,930)	(485)
Cleaning	(3,154)	(1,121)
Motor expenses	(1,031)	(1,012)
Entertainment & food costs	(8,892)	(2,193)
Advertising	(897)	(527)
Besocial event costs	(188)	(129)
Dancing for Parkinsons costs	(22,114)	(668)

This page does not form part of the statutory financial statements.

Winchcombe Day Care Foundation

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
Other activity costs	(199)	-
Accountancy fees	(1,200)	(1,630)
Legal and professional fees	(2,893)	-
Bank charges	(853)	(136)
Depreciation	-	(716)
Depreciation	<u>(8,630)</u>	<u>(8,394)</u>
	<u>(155,471)</u>	<u>(73,825)</u>
<i>Gains/losses on investment assets</i>		
Revaluation of investments	<u>43,406</u>	<u>81,708</u>
<i>Transfers between funds</i>		
Funds - Transfer from another fund	(10,244)	(2,146)
Funds - Transfer from another fund	<u>10,244</u>	<u>-</u>
	<u>-</u>	<u>(2,146)</u>
Other gains/losses		
(Profit)/loss on disposal of tangible fixed assets	<u>15</u>	<u>-</u>

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