REGISTERED CHARITY NUMBER: 1159152

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31st March 2026

for

The Kingfisher Trust 2014

Wheeler & Co Ltd
Chartered Accountants
The Shrubbery
14 Church Street
Whitchurch
Hampshire
RG28 7AB

The Kingfisher Trust 2014

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The Kingfisher Trust 2014

Report of the Trustees
for the Year Ended 31st March 2026

The trustees present their report with the financial statements of the charity for the year ended 31st March 2026. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote the welfare of the sick, handicapped and aged who are resident in the Overton, Whitchurch, St Mary Bourne and surrounding areas of North Hampshire, in any manner which now or hereafter may be deemed by law, to be charitable by the provision and operation of a day centre, which shall be known as "The Kingfisher Day Centre".

Significant activities

The Trust provides day care for frail elderly people to enhance the quality of their lives, to enable them to live independently and to give respite to their carers. A lunch club is also provided to promote wider community engagement.

Most service users are collected from their homes and arrive at the centre in the charity's customised, disabled accessible minibus. The charity provides a wide range of group and individual activities and personal care during the day within a safe, relaxed and friendly family environment. The day centre has a lounge, a dining room, an area for arts and crafts, a quiet room and a kitchen. In addition there are well-equipped shower and toilet facilities, including two wet rooms with wheelchair access. All areas have been adapted for easy access by our service users.

Public benefit

The Trustees have given serious consideration to the Charity Commission's general guidance on public benefit when reviewing the trust's aims, objectives and in planning activities. This year public benefit has been achieved by enhancing the lives of our service users by the provision of support services.

ACHIEVEMENTS AND PERFORMANCE

The past year has seen a lot of change in our centre in regards to staffing and management structure. Nicola Smith moved on to pastures new and Carolyn Mildenhall stepping into the role of manager, promoting Zoë Hall to be room leader and creating a position for a cook who has become a vital part of the team.

We have maintained a steady and full occupancy of 20 service users with a short waiting list for those individuals looking to become part of our centre or to increase their sessions.

We have had a huge amount of support from different groups such as the Andover's ladies circle and the Overton rotary club, who over the past year have volunteered their time and organised events to help raise funds for our setting. Events such as a carol concert, craft markets, local fêtes and an evening of entertainment. Not to mention a very successful 2 weeks in our local charity shop, selling donated items from our community and families. These events have helped raise awareness of our setting to a wider community as well as raise funds which have helped to supply new resources and help towards repairs in the centre.

We have also enjoyed welcoming new student placements from both college and school helping them to settle and learn new skills.

The past year has also seen more opportunities for inter-generational experiences where we have had frequent nursery visits to us to share experiences such as baking and crafting. Watching the children and elder adults spend time with each other has been lovely and very much enjoyed by both parties.

Report of the Trustees for the Year Ended 31st March 2026

FINANCIAL REVIEW

Financial position

It is the Trusts policy to hold reserves amounting to between 6 and 9-months' running costs but this has not been possible since the start of the pandemic. We have worked very hard to ensure we were able to stick our Recovery Plan. It has taken 4 years, but we are finally able to have a degree of confidence with the long-term security of the Charity. Obviously, the increase in minimum wage and changes to the employer National Insurance Contributions will have a significant impact, but we are used to obstacles and, if nothing else, the pandemic has made us far more resilient than we were before.

Total funds carried forward at 31 March 2026 stood at £258,727 of which £69,741 was represented by our inalienable leased property. The trustees have no discretion over this fixed asset so it does not form part of the reserves policy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by a governing constitution adopted on 11th November 2014 is registered as a charitable incorporated organisation under the Charities Acts. The charity was first created in 1984, the constitution is unchanged but the governance was modernised in 2014.

Organisational structure

Under the auspices of a board of 8 unpaid Trustees and the Charity Commission, the day to day running of the centre is the responsibility of a paid Manager, who is assisted by paid part-time staff and numerous volunteers. The charity also works closely with professional health workers, health care agencies and other voluntary and community organisations.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.Policies and procedures are regularly reviewed and updated.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159152

Principal address

Kingfisher Day Centre
Laverstoke Lane
Laverstoke
Whitchurch
Hampshire
RG28 7NY

Trustees

Adrian Peter Lewis	Chairman
Ruth Knight	Vice Chairman
Barry Jackman	
Jane MacKenzie	
Alan Stevens	
Julie Roach	Resigned 6th July 2025
Claire Hewetson-Brown	
Ian Haynes	
Paula Anne Thornton	Appointed 22nd October 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Kevin Wheeler FCA
Wheeler & Co Ltd
Chartered Accountants
The Shrubbery
14 Church Street
Whitchurch
Hampshire
RG28 7AB

Approved by order of the board of trustees on 8th October 2026 and signed on its behalf by:

R Knight - Trustee

Independent Examiner's Report to the Trustees of The Kingfisher Trust 2014

Independent examiner's report to the trustees of The Kingfisher Trust 2014
I report to the charity trustees on my examination of the accounts of The Kingfisher Trust 2014 (the Trust) for the year ended 31st March 2026.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Kevin Wheeler FCA
The Institute of Chartered Accountants in England and Wales

Wheeler & Co Ltd
Chartered Accountants
The Shrubbery
14 Church Street
Whitchurch
Hampshire
RG28 7AB

14th October 2026

The Kingfisher Trust 2014

Statement of Financial Activities for the Year Ended 31st March 2026

	Notes	Unrestricted funds £	Restricted fund £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	14,255	-	14,255	24,217
Charitable activities	4				
In furtherance of the charity's objectives		224,387	-	224,387	223,516
Investment income	3	2,790	-	2,790	3,548
Total		241,432	-	241,432	251,281
EXPENDITURE ON					
Charitable activities	5				
In furtherance of the charity's objectives		253,919	-	253,919	258,916
NET INCOME/(EXPENDITURE)		(12,487)	-	(12,487)	(7,635)
RECONCILIATION OF FUNDS					
Total funds brought forward		270,274	940	271,214	278,849
TOTAL FUNDS CARRIED FORWARD		257,787	940	258,727	271,214

The notes form part of these financial statements

The Kingfisher Trust 2014

Statement of Financial Position
31st March 2026

	Notes	Unrestricted funds £	Restricted fund £	31.3.26 Total funds £	31.3.25 Total funds £
FIXED ASSETS					
Tangible assets	10	70,746	-	70,746	84,055
CURRENT ASSETS					
Debtors	11	9,623	-	9,623	6,529
Cash at bank and in hand		181,877	940	182,817	185,429
		191,500	940	192,440	191,958
CREDITORS					
Amounts falling due within one year	12	(4,459)	-	(4,459)	(4,799)
NET CURRENT ASSETS		187,041	940	187,981	187,159
TOTAL ASSETS LESS CURRENT LIABILITIES		257,787	940	258,727	271,214
NET ASSETS		257,787	940	258,727	271,214
FUNDS	13				
Unrestricted funds:					
General fund				188,046	193,674
Long leasehold premises				69,741	76,600
				257,787	270,274
Restricted funds				940	940
TOTAL FUNDS				258,727	271,214

The financial statements were approved by the Board of Trustees and authorised for issue on 8th October 2026 and were signed on its behalf by:

R Knight - Trustee

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 31st March 2026

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- in accordance with the property
Fixtures and fittings	- 15% on cost
Motor vehicles	- 25% on cost

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	31.3.26	31.3.25
	£	£
Donations	14,255	15,157
Grants	-	9,060
	14,255	24,217

continued...

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	31.3.26	31.3.25
	£	£
Hampshire & Isle of Wight Community Foundation	-	7,000
Morrisons Foundation	-	732
Basingstoke & Deane Borough Council	-	1,328
	-	9,060

3. INVESTMENT INCOME

	31.3.26	31.3.25
	£	£
Deposit account interest	2,790	3,548

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.26	31.3.25
		£	£
Client fees	In furtherance of the charity's objectives	185,200	145,635
Lunch income	In furtherance of the charity's objectives	887	2,417
HCC contract services	In furtherance of the charity's objectives	38,300	75,464
		224,387	223,516

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
In furtherance of the charity's objectives	253,899	20	253,919

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.26	31.3.25
	£	£
Staff costs	197,154	185,739
Vehicle costs	7,771	6,465
Travel costs	-	28
Catering costs	9,569	11,256
Kitchen sundries	208	412
Client sundries	1,085	1,239
Insurance	3,291	4,669
Property costs	10,120	13,022
Repairs and renewals	3,470	5,665
Cleaning and laundry	957	1,305
Administration costs	4,638	4,108
Staff training	2,326	693
Replacement equipment	-	2,060
Recruitment fees	-	4,200
Depreciation	13,310	18,030
	253,899	258,891

continued...

7. SUPPORT COSTS

	Finance
	£
In furtherance of the charity's objectives	20

Support costs, included in the above, are as follows:

	31.3.26 In furtherance of the charity's objectives	31.3.25 Total activities
	£	£
Bank charges	20	25

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2026 nor for the year ended 31st March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2026 nor for the year ended 31st March 2025.

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.26	31.3.25
Management (full time)	2	2
Caring staff and drivers (part time)	8	9
	10	11

No employees received emoluments in excess of £60,000.

10. TANGIBLE FIXED ASSETS

	Long leasehold	Fixtures and fittings	Motor vehicles	Totals
	£	£	£	£
COST				
At 1st April 2025 and 31st March 2026	138,338	5,435	50,679	194,452
DEPRECIATION				
At 1st April 2025	61,738	5,430	43,229	110,397
Charge for year	6,859	-	6,450	13,309
At 31st March 2026	68,597	5,430	49,679	123,706
NET BOOK VALUE				
At 31st March 2026	69,741	5	1,000	70,746
At 31st March 2025	76,600	5	7,450	84,055

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11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Other debtors	7,051	4,744
Prepayments	2,572	1,785
	9,623	6,529

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Trade creditors	275	2,113
Taxation and social security	2,968	2,686
Other creditors	1,216	-
	4,459	4,799

13. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	At 31.3.26
	£	£	£
Unrestricted funds			
General fund	193,674	(5,628)	188,046
Long leasehold premises	76,600	(6,859)	69,741
	270,274	(12,487)	257,787
Restricted funds			
Dementia Discretionary Fund	940	-	940
TOTAL FUNDS	271,214	(12,487)	258,727

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	241,431	(247,059)	(5,628)
Long leasehold premises	1	(6,860)	(6,859)
	241,432	(253,919)	(12,487)
TOTAL FUNDS	241,432	(253,919)	(12,487)

continued...

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds	277,909	(7,635)	270,274
Restricted fund			
Dementia Discretionary Fund	940	-	940
TOTAL FUNDS	278,849	(7,635)	271,214

Comparative net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds	251,281	(258,916)	(7,635)
TOTAL FUNDS	251,281	(258,916)	(7,635)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.24	Net movement in funds	At 31.3.26
	£	£	£
Unrestricted funds	277,909	(20,122)	257,787
Restricted fund			
Dementia Discretionary Fund	940	-	940
TOTAL FUNDS	278,849	(20,122)	258,727

Net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds	492,713	(512,835)	(20,122)
TOTAL FUNDS	492,713	(512,835)	(20,122)

continued...

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2026.

The Kingfisher Trust 2014

Detailed Statement of Financial Activities for the Year Ended 31st March 2026

	31.3.26 £	31.3.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	14,255	15,157
Grants	-	9,060
	14,255	24,217
Investment income		
Deposit account interest	2,790	3,548
Charitable activities		
Client fees	185,200	145,635
Lunch income	887	2,417
HCC contract services	38,300	75,464
	224,387	223,516
Total incoming resources	241,432	251,281
EXPENDITURE		
Charitable activities		
Wages	197,154	185,739
Vehicle costs	7,771	6,465
Travel costs	-	28
Catering costs	9,569	11,256
Kitchen sundries	208	412
Client sundries	1,085	1,239
Insurance	3,291	4,669
Property costs	10,120	13,022
Repairs and renewals	3,470	5,665
Cleaning and laundry	957	1,305
Administration costs	4,638	4,108
Staff training	2,326	693
Replacement equipment	-	2,060
Recruitment fees	-	4,200
Depreciation: long leasehold	6,860	6,860
Depreciation: motor vehicles	6,450	11,170
	253,899	258,891
Support costs		
Finance		
Bank charges	20	25
Total resources expended	253,919	258,916
Net expenditure	(12,487)	(7,635)

This page does not form part of the statutory financial statements