

Charity registration number: 514092

Northwood Day Care Centre

Annual Report and Financial Statements

for the Year Ended 31 May 2021

Northwood Day Care Centre

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Northwood Day Care Centre

Reference and Administrative Details

Chairman	Pauline Mitchell
Trustees	Pauline Mitchell C Ashworth E Walton G Walton S Rogers W Woodward Douglas Howle Anthony Thomas
Senior Management Team	Peter Hughes, Centre Manager Shaun Brereton, Assistant centre manager
Principal Office	Oak Street Stoke-on-Trent Staffordshire ST1 2NW
Charity Registration Number	514092
Independent Examiner	Winton Bath Ltd Chartered accountants First Floor 6 Ferranti Court Staffordshire Technology Park Stafford Staffordshire ST18 0LQ

Northwood Day Care Centre

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 May 2021.

Trustees

Pauline Mitchell

C Ashworth

E Walton

G Walton

S Rogers

W Woodward

Douglas Howle

Anthony Thomas (appointed 1
January 2021)

Objectives and activities

Objects and aims

The objects of the charity are to provide for the elderly, the infirmed or people with compromised social or economic circumstanceby the provision of facilities for social and recreational purposes that will improve their condition in life

Objectives, strategies and activities

The main activities of the the charity are set out below and are all undertaken to further the charitable activity for the public benefit.

- Transport of the infirm and elderley to and from the centre
- Provision of daily three course meals
- Bathing and hairdressing facilities
- Library services
- Laundry services
- Daily prescription services
- Transport to medical centres
- Comunity visits
- Organised activities

Public benefit

In planning the activities and objectivies of the charity the Charity Commissions guidance on public benefit has been considered.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The charity policy on reserves is to hold approximately three months future expenditure as cash reserves.

Northwood Day Care Centre

Trustees' Report

Funds in deficit

The charity has no funds in deficit.

Principal funding sources

The charity's principal funding source comes from receipts from local government and private individuals for provision of day care services.

Structure, governance and management

Nature of governing document

The charity was set up by a deed of trust and is controlled by its constitution document dated 01 March 1983. The charity is unincorporated.

Recruitment and appointment of trustees

Trustees are recruited periodically from a pool of individuals with direct contact to the charity. Appointments are ratified by the executive committee.

Arrangements for setting key management personnel remuneration

Key management personnel includes A. Thomas, P Hughes, and S Brereton. A. Thomas does not receive a salary. Salaries are set by the executive committee.

Organisational structure

The trustees meet two or three times per year to determine policy and to review performance.

The charity's day to day operations are controlled by the executive committee who meet 10-12 per annum. The members of the executive committee are nominated and elected each year at the annual general meeting. All members must retire annually but are eligible for re-election.

The executive committee members in the year ended 31 May 2020 were;

P. Mitchel (Chairperson), C Ashworth, M Riley, W Woodward, D Howle, E Walton, G Walton.]

Relationships with related parties

Northwood Past Times

Northwood Past Times is a charity and a company limited by guarantee. The same trustees of this charity manage Northwood Past Time. The purpose of the limited company is to provide holiday's for those individuals with the same needs as this charity.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Northwood Day Care Centre

Trustees' Report

Credit risk

The charity's principal financial assets are bank balances and cash and other receivables,

The charity's credit risk is primarily attributable to its outstanding debt owed by its associated entity, Northwood Past Times..

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk other than that stated above

Northwood Day Care Centre

Trustees' Report

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments the charity maintains surplus cash balances
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 1 March 2022 and signed on its behalf by:

.....
W Woodward
Trustee

.....
Anthony Thomas
Trustee

Northwood Day Care Centre

Statement of Trustees' Responsibilities

The trustees 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.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on 1 March 2022 and signed on its behalf by:

.....
W Woodward
Trustee

.....
Anthony Thomas
Trustee

**Chartered Accountants' Report to the Trustees on the Preparation of the Unaudited
Statutory Accounts of
Northwood Day Care Centre
for the Year Ended 31 May 2021**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Northwood Day Care Centre for the year ended 31 May 2021 as set out on pages 9 to 17 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 Northwood Day Care Centre, 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 Northwood Day Care Centre and state those matters that we have agreed to state to the Board of Directors of Northwood Day Care Centre, 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 Northwood Day Care Centre and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Northwood Day Care Centre 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 Northwood Day Care Centre. You consider that Northwood Day Care Centre 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 Northwood Day Care Centre. 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.

.....

1 March 2022

Northwood Day Care Centre

Independent Examiner's Report to the trustees of Northwood Day Care Centre

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 May 2021 which are set out on pages 9 to 17.

Respective responsibilities of trustees and examiner

As the charity's trustees of Northwood Day Care Centre 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 Northwood Day Care Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Northwood Day Care Centre 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 accounting 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.

.....
Winton Bath Ltd
Chartered accountants
Institute of Chartered Accountants

First Floor
6 Ferranti Court
Staffordshire Technology Park
Stafford
Staffordshire
ST18 0LQ

1 March 2022

Northwood Day Care Centre

Statement of Financial Activities for the Year Ended 31 May 2021

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Charitable activities		227,677	227,677
Investment income	3	<u>50</u>	<u>50</u>
Total income		<u>227,727</u>	<u>227,727</u>
Expenditure on:			
Charitable activities		<u>(219,247)</u>	<u>(219,247)</u>
Total expenditure		<u>(219,247)</u>	<u>(219,247)</u>
Net income		<u>8,480</u>	<u>8,480</u>
Net movement in funds		8,480	8,480
Reconciliation of funds			
Total funds brought forward		<u>482,633</u>	<u>482,633</u>
Total funds carried forward		<u>491,113</u>	<u>491,113</u>
		Unrestricted funds £	Total 2020 £
	Note		
Income and Endowments from:			
Charitable activities		266,782	266,782
Investment income	3	<u>210</u>	<u>210</u>
Total income		<u>266,992</u>	<u>266,992</u>
Expenditure on:			
Charitable activities		<u>(279,552)</u>	<u>(279,552)</u>
Total expenditure		<u>(279,552)</u>	<u>(279,552)</u>
Net expenditure		<u>(12,560)</u>	<u>(12,560)</u>
Net movement in funds		(12,560)	(12,560)
Reconciliation of funds			
Total funds brought forward		<u>495,192</u>	<u>495,192</u>
Total funds carried forward		<u>482,632</u>	<u>482,632</u>

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

The notes on pages 11 to 17 form an integral part of these financial statements.

Northwood Day Care Centre
(Registration number: 514092)
Balance Sheet as at 31 May 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	240,824	252,348
Current assets			
Stocks	11	300	300
Debtors	12	175,282	172,470
Cash at bank and in hand	13	<u>81,670</u>	<u>62,283</u>
		257,252	235,053
Creditors: Amounts falling due within one year	14	<u>(6,963)</u>	<u>(4,769)</u>
Net current assets		<u>250,289</u>	<u>230,284</u>
Net assets		<u>491,113</u>	<u>482,632</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>491,113</u>	<u>482,632</u>
Total funds		<u>491,113</u>	<u>482,632</u>

The financial statements on pages 9 to 17 were approved by the trustees, and authorised for issue on 1 March 2022 and signed on their behalf by:

.....
W Woodward
Trustee

.....
Anthony Thomas
Trustee

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2021

1 Accounting policies

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Northwood Day Care 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.

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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

The charity receives income for the provision of day care services. Income is accounted for when it becomes receivable.

Investment income

Interest on cash and bank deposits is recognised once the interest has been paid.

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.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes only costs that can be allocated directly to such activities. The charity does not have any central support costs.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management.

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2021

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2021

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
Furniture and equipment	20% on reducing balance
Land and buildings	4% on cost
Plant and machinery	20% on reducing balance
Motor vehicles	25% on reducing balance

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

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

2 Income from charitable activities

Unrestricted funds General £	Total 2021 £	Total 2020 £
<u>227,677</u>	<u>227,677</u>	<u>266,782</u>

3 Investment income

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2021

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	50	50
Total for 2021	50	50
Total for 2020	210	210

4 Expenditure on charitable activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Charitable activity	216,367	216,367	276,672
	216,367	216,367	276,672

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees Examination of the financial statements	2,880	2,880
Total for 2021	2,880	2,880
Total for 2020	2,880	2,880

6 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2021

	2021	2020
	£	£
Private day care	24,599	77,420
Local authority contribution	38,532	97,563
Day care services	23,500	73,044
HMRC Job Retention Grant	141,046	18,756
Depreciation	(11,524)	12,575
Wages and salaries	(180,601)	(201,125)
Heat and light	(2,652)	(7,296)
Motor Expenses	(3,386)	(12,448)
Food	(5,123)	(25,640)

7 Trustees remuneration and expenses

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

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Staff costs

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

	2021	2020
	No	No
Centre staff	<u>15</u>	<u>15</u>

Contributions to the employee pension schemes for the year totalled £2,106 (2020 - £2,740).

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

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2021

9 Taxation

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

10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 June 2020	<u>414,259</u>	<u>59,412</u>	<u>194,637</u>	<u>668,308</u>
At 31 May 2021	<u>414,259</u>	<u>59,412</u>	<u>194,637</u>	<u>668,308</u>
Depreciation				
At 1 June 2020	175,216	57,667	183,077	415,960
Charge for the year	<u>8,285</u>	<u>349</u>	<u>2,890</u>	<u>11,524</u>
At 31 May 2021	<u>183,501</u>	<u>58,016</u>	<u>185,967</u>	<u>427,484</u>
Net book value				
At 31 May 2021	<u><u>230,758</u></u>	<u><u>1,396</u></u>	<u><u>8,670</u></u>	<u><u>240,824</u></u>
At 31 May 2020	<u><u>239,043</u></u>	<u><u>1,745</u></u>	<u><u>11,560</u></u>	<u><u>252,348</u></u>

11 Stock

	2021 £	2020 £
Stocks	<u>300</u>	<u>300</u>

12 Debtors

	2021 £	2020 £
Prepayments	1,851	1,851
Other debtors	<u>173,431</u>	<u>170,619</u>
	<u><u>175,282</u></u>	<u><u>172,470</u></u>

13 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	100	100
Cash at bank	<u>81,570</u>	<u>62,183</u>
	<u><u>81,670</u></u>	<u><u>62,283</u></u>

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2021

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	475	850
Other taxation and social security	376	661
Other creditors	352	378
Accruals	5,760	2,880
	<u>6,963</u>	<u>4,769</u>

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,741 (2020 - £1,999).

16 Related party transactions

During the year the charity made the following related party transactions:

Northwood Past Time

(Northwood Past Time is managed by the same trustees that manage this charity.)

Northwood Past Times has had invoiced paid by this charity totalling £2951

. At the balance sheet date the amount due from Northwood Past Time was £174,431 (2020 - £170,619).

A.Thomas

(Mr A Thomas is a trustee of this charity.)

Mr A Thomas introduced cash funds of £1000 (2020-£0). At the balance sheet date the amount due to A.Thomas was £1,000 (2020 - £Nil).

Northwood Day Care Centre

Detailed Statement of Financial Activities for the Year Ended 31 May 2021

	Total 2021 £	Total 2020 £
Income and Endowments from:		
Charitable activities (analysed below)	227,677	266,782
Investment income (analysed below)	<u>50</u>	<u>210</u>
Total income	<u>227,727</u>	<u>266,992</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(219,247)</u>	<u>(279,552)</u>
Total expenditure	<u>(219,247)</u>	<u>(279,552)</u>
Net income/(expenditure)	<u>8,480</u>	<u>(12,560)</u>
Net movement in funds	8,480	(12,560)
Reconciliation of funds		
Total funds brought forward	<u>482,633</u>	<u>495,192</u>
Total funds carried forward	<u><u>491,113</u></u>	<u><u>482,632</u></u>

Northwood Day Care Centre

Detailed Statement of Financial Activities for the Year Ended 31 May 2021

	Total 2021 £	Total 2020 £
<i>Charitable activities</i>		
UK Government grants	141,046	18,756
Donated services	23,500	73,044
Private Day Care	24,599	77,420
Contractual income from government or public authorities	38,532	97,562
	<u>227,677</u>	<u>266,782</u>
<i>Investment income</i>		
Interest on cash deposits	50	210
	<u>50</u>	<u>210</u>
<i>Charitable activities</i>		
Opening stock	(300)	(300)
Purchases	-	(750)
Closing stock	300	300
Sundry expenses	(266)	(353)
Wages and salaries	(178,495)	(198,385)
Staff pensions (Defined contribution)	(2,106)	(2,740)
Motor expenses	(3,386)	(12,448)
Telephone	(2,212)	(1,304)
Postage and stationery	(115)	(551)
Rent and rates	(1,363)	(1,988)
Food	(5,123)	(25,640)
Heat & Light	(2,652)	(7,296)
Repairs and renewals	(4,911)	(6,707)
Cleaning	(126)	(600)
Bank charges	(529)	(1,157)
Insurance	(2,842)	(3,083)
Computer software and maintenance costs	(717)	(1,095)
Depreciation of office equipment	(11,524)	(12,575)
Accountancy fees	(2,880)	(2,880)
	<u>(219,247)</u>	<u>(279,552)</u>

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