

Charity registration number: 514092

# Northwood Day Care Centre

Annual Report and Financial Statements

for the Year Ended 31 May 2024

## Northwood Day Care Centre

### Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 15

## Northwood Day Care Centre

### Reference and Administrative Details

<b>Chairman</b>	Pauline Mitchell
<b>Trustees</b>	Pauline Mitchell Christine Ashworth Eunice Walton Gill Walton Susan Rogers Winnie Woodward Douglas Howell Anthony Thomas Mandy Machin June Sheldon
<b>Senior Management / Leadership Team</b>	Peter Hughes, Centre Manager Shaun Brereton, Assistant centre manager
<b>Charity Registration Number</b>	514092
<b>Principal Office</b>	Oak Street Stoke-on-Trent Staffordshire ST1 2NW
<b>Independent Examiner</b>	Mr C P Archer FCA Winton Bath Group Limited 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 2024.

### **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.

## **Northwood Day Care Centre**

### **Trustees' Report (continued)**

#### **Achievements and performance**

The overall achievements of Northwood Day Care Centre is that we help to promote and encourage independence to our members.

For the members who attend Northwood Day Care Centre for Day Services, we help to maintain them to live and stay in their own homes and communities longer. It also helps their own personal wellbeing and development and also their physical and mental health.

The activities and support groups improve our members social stimulation and interaction, which helps to reduce further deterioration to the members mental health!

By offering this service it also helps to keep the hospital admissions down and also reduces the need for respite care and domiciliary care.

We can only do this from all the much-needed commitment from our dedicated volunteers and staff, who always go that extra mile to help to improve the service. They also help to raise much needed and vital funds for the charity, assist with charity nights and helping to organise and run the annual summer fayre.

We also have the love and support from the local community, from the local catholic academy, where the children will visit us and interact with our members with activity hour, playing different board games or a game of bingo, something our members really look forward to. Also, small local businesses support us and donate money to the charity by making Northwood Day Care Centre their charity of the year. They also donate prizes, gifts and vouchers to raffle off in our annual Great Big Summer Raffle.

If it was not for the kindness of others, like our dedicated volunteers we would not be able to carry on our vital work in being dedicated to improving the quality of life of elderly people in our care.

#### **Financial review**

##### ***Policy on reserves***

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

##### ***Funds in deficit***

The charity has no funds in deficit.

##### ***Principal funding sources***

The charities principle funding source comes from receipts from local government and private individuals for the provision of day care services.

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

## Northwood Day Care Centre

### Trustees' Report (continued)

Trustees:	Pauline Mitchell Christine Ashworth Eunice Walton Gill Walton Susan Rogers Winnie Woodward Douglas Howell Anthony Thomas Mandy Machin June Sheldon
Chairman:	Pauline Mitchell
Senior Management / Leadership Team:	Peter Hughes, Centre Manager Shaun Brereton, Assistant centre manager

#### **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 personell 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 policyand 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.

## Northwood Day Care Centre

### Trustees' Report (continued)

#### 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.

##### 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

##### 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 27/3/25 and signed on its behalf by:

C S Ashworth

Christine Ashworth  
Trustee

@Sham -

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 Charities (Accounts and Reports) Regulations 2008, 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 27/3/25 and signed on its behalf by:

CSASHWORTH

Christine Ashworth  
Trustee

athomas

Anthony Thomas  
Trustee

## Northwood Day Care Centre

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

I report to the trustees on my examination of the accounts of Northwood Day Care Centre for the year ended 31 May 2024.

#### Responsibilities and basis of report

As the charity 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.

  
.....  
Mr C P Archer FCA  
Winton Bath Group Limited  
ICAEW

6 Ferranti Court  
Staffordshire Technology Park  
Stafford  
Staffordshire  
ST18 0LQ

Date: 28/3/25 .....

## Northwood Day Care Centre

### Statement of Financial Activities for the Year Ended 31 May 2024

	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Charitable activities	2	225,589	225,589
Investment income	3	<u>1,867</u>	<u>1,867</u>
Total income		<u>227,456</u>	<u>227,456</u>
<b>Expenditure on:</b>			
Charitable activities	16	<u>(253,303)</u>	<u>(253,303)</u>
Total expenditure		<u>(253,303)</u>	<u>(253,303)</u>
Net expenditure		<u>(25,847)</u>	<u>(25,847)</u>
Net movement in funds		(25,847)	(25,847)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>524,622</u>	<u>524,622</u>
Total funds carried forward	13	<u>498,775</u>	<u>498,775</u>
		<b>Unrestricted funds £</b>	<b>Total 2023 £</b>
	<b>Note</b>		
<b>Income and Endowments from:</b>			
Charitable activities	2	199,933	199,933
Investment income	3	<u>789</u>	<u>789</u>
Total income		<u>200,722</u>	<u>200,722</u>
<b>Expenditure on:</b>			
Charitable activities	16	<u>(230,787)</u>	<u>(230,787)</u>
Total expenditure		<u>(230,787)</u>	<u>(230,787)</u>
Net expenditure		<u>(30,065)</u>	<u>(30,065)</u>
Net movement in funds		(30,065)	(30,065)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>554,686</u>	<u>554,686</u>
Total funds carried forward	13	<u>524,621</u>	<u>524,621</u>

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

The notes on pages 10 to 15 form an integral part of these financial statements.

**Northwood Day Care Centre**  
**(Registration number: 514092)**  
**Balance Sheet as at 31 May 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	7	219,380	219,959
<b>Current assets</b>			
Stocks	8	300	300
Debtors	9	180,621	179,412
Cash at bank and in hand	10	<u>105,883</u>	<u>131,717</u>
		286,804	311,429
<b>Creditors: Amounts falling due within one year</b>	11	<u>(7,409)</u>	<u>(6,767)</u>
<b>Net current assets</b>		<u>279,395</u>	<u>304,662</u>
<b>Net assets</b>		<u>498,775</u>	<u>524,621</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>498,775</u>	<u>524,621</u>
<b>Total funds</b>	13	<u>498,775</u>	<u>524,621</u>

The annual report was approved by the trustees of the charity on 27.3.25 and signed on its behalf by:

*CS Ashworth*

Christine Ashworth  
Trustee

*Anthony Thomas*

Anthony Thomas  
Trustee

## Northwood Day Care Centre

### Notes to the Financial Statements for the Year Ended 31 May 2024

#### 1 Accounting policies

##### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom 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. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **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.

##### **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 2024 (continued)

#### 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 2024 £	Total 2023 £
Private day care	114,592	114,592	87,330
Contractual income from government or public authorities	54,390	54,390	50,762
Organised services	56,607	56,607	61,841
	<u>225,589</u>	<u>225,589</u>	<u>199,933</u>

## Northwood Day Care Centre

### Notes to the Financial Statements for the Year Ended 31 May 2024 (continued)

#### 3 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	<u>1,867</u>	<u>1,867</u>
<b>Total for 2024</b>	<u><u>1,867</u></u>	<u><u>1,867</u></u>
<b>Total for 2023</b>	<u><u>789</u></u>	<u><u>789</u></u>

#### 4 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.

#### 5 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u><u>3,180</u></u>	<u><u>2,880</u></u>

#### 6 Taxation

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

## Northwood Day Care Centre

### Notes to the Financial Statements for the Year Ended 31 May 2024 (continued)

#### 7 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 June 2023	414,259	59,412	194,637	668,308
Additions	<u>-</u>	<u>-</u>	<u>9,500</u>	<u>9,500</u>
At 31 May 2024	<u>414,259</u>	<u>59,412</u>	<u>204,137</u>	<u>677,808</u>
<b>Depreciation</b>				
At 1 June 2023	200,071	58,518	189,760	448,349
Charge for the year	<u>8,285</u>	<u>179</u>	<u>1,615</u>	<u>10,079</u>
At 31 May 2024	<u>208,356</u>	<u>58,697</u>	<u>191,375</u>	<u>458,428</u>
<b>Net book value</b>				
At 31 May 2024	<u>205,903</u>	<u>715</u>	<u>12,762</u>	<u>219,380</u>
At 31 May 2023	<u>214,188</u>	<u>894</u>	<u>4,877</u>	<u>219,959</u>

#### 8 Stock

	2024 £	2023 £
Stocks	<u>300</u>	<u>300</u>

#### 9 Debtors

	2024 £	2023 £
Other debtors	<u>180,621</u>	<u>179,412</u>

#### 10 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	100	100
Cash at bank	<u>105,783</u>	<u>131,617</u>
	<u>105,883</u>	<u>131,717</u>

## Northwood Day Care Centre

### Notes to the Financial Statements for the Year Ended 31 May 2024 (continued)

#### 11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	586	742
Other taxation and social security	2,990	2,366
Other creditors	713	659
Accruals	3,120	3,000
	7,409	6,767

#### 12 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 (2023 - £1,999).

#### 13 Funds

	Balance at 1 June 2023	Incoming resources	Resources expended	Balance at 31 May 2024
	£	£	£	£
<b>Unrestricted funds</b>				
General	524,622	227,456	(253,303)	498,775
	<b>Balance at 1 June 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 31 May 2023</b>
	£	£	£	£
<b>Unrestricted funds</b>				
General	554,686	200,722	(230,787)	524,621

#### 14 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 £2,985.

At the balance sheet date the amount due from Northwood Past Time was £180,621 (2023 - £179,901).

## Northwood Day Care Centre

### Notes to the Financial Statements for the Year Ended 31 May 2024 (continued)

#### 15 Staff costs

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:

	2024 No	2023 No
Centre staff	<u>10</u>	<u>10</u>

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

#### 16 Charitable expenditure - Unrestricted Funds

	2024 £	2023 £
Human Resources	184,659	166,577
Food	17,653	15,682
Motor expenses	8,368	8,529
Repairs and maintenance	12,013	11,449
Property and utility costs	10,963	8,637
Other admin costs	6,388	6,899
Governance costs	3,180	2,880
Depreciation	<u>10,079</u>	<u>10,134</u>
	<u>253,303</u>	<u>230,787</u>

## Northwood Day Care Centre

### Detailed Statement of Financial Activities for the Year Ended 31 May 2024

	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>		
Charitable activities (analysed below)	225,589	199,933
Investment income (analysed below)	1,867	789
Total income	<u>227,456</u>	<u>200,722</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(253,303)</u>	<u>(230,787)</u>
Total expenditure	<u>(253,303)</u>	<u>(230,787)</u>
Net expenditure	<u>(25,847)</u>	<u>(30,065)</u>
Net movement in funds	(25,847)	(30,065)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>524,622</u>	<u>554,686</u>
Total funds carried forward	<u><u>498,775</u></u>	<u><u>524,621</u></u>

## Northwood Day Care Centre

### Detailed Statement of Financial Activities for the Year Ended 31 May 2024 (continued)

	Total 2024 £	Total 2023 £
<i>Charitable activities</i>		
Organised Services	56,607	61,841
Private Day Care	114,592	87,330
Contractual income from government or public authorities	54,390	50,762
	225,589	199,933
<i>Investment income</i>		
Interest on cash deposits	1,867	789
	1,867	789
<i>Charitable activities</i>		
Opening stock	(300)	(300)
Purchases	(935)	(550)
Closing stock	300	300
Sundry expenses	(315)	(693)
Wages and salaries	(181,472)	(163,769)
Staff pensions (Defined contribution)	(3,187)	(2,808)
Motor expenses	(8,368)	(8,529)
Telephone	(1,282)	(1,362)
Postage and stationery	(33)	(38)
Rent and rates	(1,993)	(2,991)
Food	(17,653)	(15,682)
Heat & Light	(8,970)	(5,646)
Repairs and renewals	(11,883)	(11,377)
Cleaning	(130)	(72)
Bank charges	(1,051)	(1,106)
Insurance	(2,089)	(2,208)
Computer software and maintenance costs	(683)	(942)
Depreciation of office equipment	(10,079)	(10,134)
Accountancy fees	(3,180)	(2,880)
	(253,303)	(230,787)

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