

# BOWNESS AND WINDERMERE COMMUNITY CARE TRUST

England & Wales · Charity number 1079452

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [03857179](#)

**Registered** 2000-02-18

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** B W C C T  
The Phoenix Centre  
Phoenix Way  
Windermere  
LA23 1BZ

**Phone** 01539444825

**Email** [admin@bwcct.co.uk](mailto:admin@bwcct.co.uk)

**Website** [www.thephoenixcentre.co.uk](http://www.thephoenixcentre.co.uk)

## Activities

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**Objects:** THE RELIEF OF THOSE IN NEED AMONGST POOR, AGED AND DISABLED PEOPLE AND THE PROMOTION OF ANY OTHER CHARITABLE PURPOSE OR PURPOSES IN WINDERMERE AND THE SURROUNDING AREAS AS THE TRUSTEES FROM TIME TO TIME IN THEIR ABSOLUTE DISCRETION DETERMINEE

**Activities:** The Bowness and Windermere Community Care Trust exists to promote the wellbeing of the local community byengaging, responding, caring and serving.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

- **Area of benefit:** WINDERMERE AND THE SURROUNDING AREAS
- Cumbria

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£44,858	£59,216	-	-
2024-03-31	£39,624	£59,808	-	-
2023-03-31	£25,125	£59,457	-	-
2022-03-31	£43,726	£78,933	-	-
2021-03-31	£81,247	£85,313	-	-

## Trustees

Name	Role	Appointed
<b>MR BILL SMITH</b>	Chair	
Anthony JAckson		2017-11-07
Brendan Joseph Bernard Drury		
Marina Anne Lord		2025-10-07
Paul Victor Hampson		2025-10-07

**BOWNESS AND WINDERMERE COMMUNITY CARE TRUST**

England & Wales - Charity number 1079452

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# Accounts

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COMPANY REGISTRATION NUMBER: 03857179  
CHARITY REGISTRATION NUMBER: 1079452

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Company Limited by Guarantee**

**Unaudited Financial Statements**

**31 March 2025**

# **BOWNESS AND WINDERMERE COMMUNITY CARE TRUST**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2025**

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# **BOWNESS AND WINDERMERE COMMUNITY CARE TRUST**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 March 2025**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

## **Reference and administrative details**

**Registered charity name** BOWNESS AND WINDERMERE COMMUNITY CARE TRUST

**Charity registration number** 1079452

**Company registration number** 03857179

**Principal office and registered office** 39 Northgate  
White Lund Industrial Estate  
Morecambe  
Lancashire  
LA3 3PA

## **The trustees**

B J B Drury  
J J Richards  
Mr William Frederick Smith  
A Jackson  
E M Mullen  
R A Pow

## **Structure, governance and management**

The trustees, who are also the directors for the purpose of company law and who served during the year and up to the date of signature of the financial statements were: B J B Drury

J J Richards

W F Smith

A Jackson

E M Mullen

R A Pow

### **Governing document**

The Charity is controlled by its governing documents, a Memorandum of Association which establishes the objects and powers of the charitable company and its Articles of Association which constitute a limited company, limited by guarantee, as defined by The Companies Act 2006.

# **BOWNESS AND WINDERMERE COMMUNITY CARE TRUST**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2025**

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## **Objectives and activities**

The charity exists to promote the wellbeing of the local community by engaging, responding, caring and serving.

The principal activities of the trust is the operation of The Phoenix Centre and the delivery of community facing services and activities helping to meet the needs of younger and elderly members of the community and those disadvantaged by age or infirmity.

Further details of the trusts activities during year are outlined in the Chairman's Statement. The Trustees have considered the guidance published by the Charities Commission in relation to public benefit and confirm that they adhere to this guidance. The Trustees are of the opinion that the objectives and activities of the charity ensure that it assists beneficiaries in the Bowness and Windermere area.

## **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

## **Achievements and performance**

Bowness And Windermere Community Care Trust continued to assess the delivery of services through a variety of evaluation procedures and internal targets set against the organisations Strategic Review, including an annual questionnaire to parents and carers, service users, partner organisations and staff/volunteers.

# **BOWNESS AND WINDERMERE COMMUNITY CARE TRUST**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2025**

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##### **Financial review**

The year has once again seen delivery of a number of community based outreach projects funded by grants and donations successfully applied for by our Project Manager, Simone Backhouse. The activities provided included Our "I was Young Once" project that brought some of our older residents together with local school children from Windermere School for 'coffee and cakes' to share stories of their lives and get to grips with I-pads. The participating residents also had their portraits captured by a local photographer and the images were displayed at Slate Café. Our literacy project helped children at Goodly Dale School by harnessing the pupils creative skills, guided by the expertise of the artistic and animation skills of artist Alex Kirkpatrick. The children involved were each awarded certificates featuring some of the characters they created during the project.

Children from St Mary's and St Martin's Primary continued their involvement with projects in Elleray Woods, this time with the assistance of comic art, to help excite their interest and learn more about animal behaviour. Fire safety featured as a key focus in our 'Don't be Elec-tricked' project help the children about the potential dangers of poorly maintained equipment and the possible dangers of some products bought via unscrupulous online marketplaces. The excellent characters created during the project appeared on bus tickets thanks to help promote the important message to all. Borth of these initiatives were supported by Alex Kirkpatrick. A cruise on the lake in October aboard MV Swift was enabled thanks to the generosity of Windermere Lake Cruises, and this was followed by lunch at Lake View Carvery.

Song and refreshments brought together around 60 members of our social activity group at Windermere Jetty to listen to, and join in with the Lytham St Anne's Shanty Crew. A rousing morning was had by all, made all the better by the stunning lake views available from the venue.

Christmas saw the coming together of many of our Windermere group for Christmas Lunch at the Social Room at Windermere Masonic Lodge and our gratitude for the excellent table service by members of the Lodge. February saw the start of our Poppy Project in readiness for VE Day in May 2025 and much local poppy knitting was 'cast on' to help prepare for the event. This was just the start of our initiatives to support the 80th year commemoration of the end of the war in Europe.

Finally, the year saw our adoption of Windermere Railway Station and the coming together of various volunteers to help brighten up the environment with planting and other initiatives to ensure a bright and welcoming start, or finish, to their journey for those using the station.

We are extremely grateful to those organisations that funded or supported our activities during the year including those mentioned above and Electrical Safety First, Northern Trains Ltd, The Association for the study of Animal Behaviour, Westmorland and Furness Council, Windermere and Bowness Town Council, United Utilities, Slate Café, Lamplighters, The Mission Café, Lakes Line Rail Group, Cumberland Building Society, Andrew Backhouse, Lakeland Gardens , Oakhill Vets, Windermere and Ambleside Lions Club, Windermere Freemasons Co-operative Community Fund and Windermere Lake Cruises.

Income from the Phoenix Centre remained almost identical to the previous year and continues to prove insufficient to cover the costs involved in operating the premises. Whilst repair and maintenance costs have been closely controlled the deficit on the overall operation of The Phoenix itself reflects the ongoing low day occupancy levels of the Main Sports Hall and first floor project room. Whilst we have also benefited from comparatively competitive utility costs over the last few years new contracts will see these costs rise beyond current levels in the future.

# **BOWNESS AND WINDERMERE COMMUNITY CARE TRUST**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2025**

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We believe our rental levels are competitive and an increase, which would need to be relatively substantial, would most likely be a major deterrent, particularly to community groups who themselves might be suffering from financial challenges.

It is therefore important that we continue to investigate alternative opportunities to attract additional revenue to ensure that the building can continue to provide a cost-effective base for our long-standing community orientated tenants.

The trustees' annual report and the strategic report were approved on ..... and signed on behalf of the board of trustees by:

Mr William Frederick Smith  
Trustee

# **BOWNESS AND WINDERMERE COMMUNITY CARE TRUST**

**Company Limited by Guarantee**

## **Independent Examiner's Report to the Trustees of BOWNESS AND WINDERMERE COMMUNITY CARE TRUST**

**Year ended 31 March 2025**

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I report to the trustees on my examination of the financial statements of BOWNESS AND WINDERMERE COMMUNITY CARE TRUST ('the charity') for the year ended 31 March 2025.

### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Independent Examiner

Gillian Telford FMAAT  
Verve Accountancy Limited  
39 Northgate  
White Lund  
Morecambe  
LA3 3PA

# BOWNESS AND WINDERMERE COMMUNITY CARE TRUST

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	17,771	17,771	12,943
Other trading activities	6	24,505	24,505	24,502
Investment income	7	–	2,582	2,179
<b>Total income</b>		<u>42,276</u>	<u>44,858</u>	<u>39,624</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies	8	59,429	59,216	59,808
<b>Total expenditure</b>		<u>59,429</u>	<u>59,216</u>	<u>59,808</u>
<b>Net expenditure and net movement in funds</b>		<u>(17,153)</u>	<u>(14,358)</u>	<u>(20,184)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		708,476	708,476	728,660
<b>Total funds carried forward</b>		<u>691,323</u>	<u>691,323</u>	<u>708,476</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

# BOWNESS AND WINDERMERE COMMUNITY CARE TRUST

Company Limited by Guarantee

## Statement of Financial Position

31 March 2025

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	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	12	528,817	546,956
<b>Current assets</b>			
Debtors	13	2,346	2,698
Cash at bank and in hand		163,680	159,854
		<u>166,026</u>	<u>162,552</u>
<b>Creditors: amounts falling due within one year</b>	14	<u>725</u>	<u>1,032</u>
<b>Net current assets</b>		<u>165,301</u>	<u>161,520</u>
<b>Total assets less current liabilities</b>		<u>694,118</u>	<u>708,476</u>
<b>Net assets</b>		<u>694,118</u>	<u>708,476</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>691,323</u>	<u>708,476</u>
<b>Total charity funds</b>	15	<u>691,323</u>	<u>708,476</u>

For the year ending 31 March 2025 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 31 October 2024, and are signed on behalf of the board by:

Mr William Frederick Smith  
Trustee

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The notes on pages 8 to 13 form part of these financial statements.

# **BOWNESS AND WINDERMERE COMMUNITY CARE TRUST**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2025**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 39 Northgate, White Lund Industrial Estate, Morecambe, Lancashire, LA3 3PA.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# BOWNESS AND WINDERMERE COMMUNITY CARE TRUST

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# BOWNESS AND WINDERMERE COMMUNITY CARE TRUST

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Plant and machinery	-	20% reducing balance
Equipment	-	20% reducing balance

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

# BOWNESS AND WINDERMERE COMMUNITY CARE TRUST

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Limited by guarantee

The company is limited by guarantee and does not contain any share capital.

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
<b>Donations</b>				
Donations	<u>17,771</u>	<u>17,771</u>	<u>12,943</u>	<u>12,943</u>

#### 6. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Rental income	<u>24,505</u>	<u>24,505</u>	<u>24,502</u>	<u>24,502</u>

#### 7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Interest receivable	<u>–</u>	<u>2,582</u>	<u>2,179</u>	<u>2,179</u>

#### 8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Legacies	3,755	3,755	5,311	5,311
Costs of raising donations and legacies - Other type 1	<u>55,674</u>	<u>55,461</u>	<u>54,497</u>	<u>54,497</u>
	<u>59,429</u>	<u>59,216</u>	<u>59,808</u>	<u>59,808</u>

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# BOWNESS AND WINDERMERE COMMUNITY CARE TRUST

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 9. Net expenditure

Net expenditure is stated after charging/(crediting):

	<b>2025</b>	2024
	£	£
Depreciation of tangible fixed assets	<u>18,139</u>	<u>18,170</u>

#### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2025</b>	2024
	£	£
Wages and salaries	<u>13,942</u>	<u>12,520</u>

The average head count of employees during the year was 2 (2024: 2).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 11. Trustee remuneration and expenses

Let's Talk Shop Limited, a company of which W F Smith is a director and shareholder, provides administration services for which it received £1,320 (2024 £1,320). This is provided for in the Memorandum of Association.

Apart from the above, there were no Trustees' remuneration or other benefits for the year ended 31 March 2025, nor for the year ended 31 March 2024.

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

#### 12. Tangible fixed assets

	Freehold property £	Plant and machinery £	Equipment £	<b>Total</b> £
<b>Cost</b>				
<b>At 1 April 2024 and 31 March 2025</b>	<u>901,100</u>	<u>7,976</u>	<u>1,579</u>	<u>910,655</u>
<b>Depreciation</b>				
At 1 April 2024	354,732	7,599	1,368	363,699
Charge for the year	<u>18,022</u>	<u>75</u>	<u>42</u>	<u>18,139</u>
<b>At 31 March 2025</b>	<u>372,754</u>	<u>7,674</u>	<u>1,410</u>	<u>381,838</u>
<b>Carrying amount</b>				
<b>At 31 March 2025</b>	<u>528,346</u>	<u>302</u>	<u>169</u>	<u>528,817</u>
At 31 March 2024	<u>546,368</u>	<u>377</u>	<u>211</u>	<u>546,956</u>

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# BOWNESS AND WINDERMERE COMMUNITY CARE TRUST

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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## 13. Debtors

	2025	2024
	£	£
Prepayments and accrued income	986	–
Other debtors	1,360	2,698
	<u>2,346</u>	<u>2,698</u>

## 14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	421	919
Social security and other taxes	304	113
	<u>725</u>	<u>1,032</u>

## 15. Analysis of charitable funds

### Unrestricted funds

	At 1 April 2024	Income £	Expenditure £	At 31 March 2025
General funds	(54,516)	42,276	(59,429)	(71,669)
Unrestricted fund 7 - desc in a/cs	762,992	–	–	762,992
	<u>708,476</u>	<u>42,276</u>	<u>(59,429)</u>	<u>691,323</u>

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
General funds	(34,332)	39,624	(59,808)	(54,516)
Unrestricted fund 7 - desc in a/cs	762,992	–	–	762,992
	<u>728,660</u>	<u>39,624</u>	<u>(59,808)</u>	<u>708,476</u>

## 16. Related parties

There were no related party transactions for the year ended 31 March 2025.

# **BOWNESS AND WINDERMERE COMMUNITY CARE TRUST**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 March 2025**

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**The following pages do not form part of the financial statements.**

# BOWNESS AND WINDERMERE COMMUNITY CARE TRUST

Company Limited by Guarantee

## Detailed Statement of Financial Activities

Year ended 31 March 2025

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	2025 £	2024 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	<u>17,771</u>	<u>12,943</u>
<b>Other trading activities</b>		
Rental income	<u>24,505</u>	<u>24,502</u>
<b>Investment income</b>		
Interest receivable	<u>2,582</u>	<u>2,179</u>
<b>Total income</b>	<u><u>44,858</u></u>	<u><u>39,624</u></u>
<b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
Purchases	3,755	5,311
Wages and salaries	13,942	12,520
Rates and water	568	(710)
Light and heat	6,417	5,644
Repairs and maintenance	5,096	8,520
Insurance	2,522	769
Legal and professional fees	5,061	5,040
Telephone	482	735
Other office costs	1,786	2,156
Miscellaneous + Project Costs	18,140	18,169
Cleaning	903	744
Covid meal	544	910
	<u>59,216</u>	<u>59,808</u>
<b>Total expenditure</b>	<u><u>59,216</u></u>	<u><u>59,808</u></u>
<b>Net expenditure</b>	<u><u>(14,358)</u></u>	<u><u>(20,184)</u></u>

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**BOWNESS AND WINDERMERE COMMUNITY CARE TRUST**

England & Wales - Charity number 1079452

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# Accounts

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COMPANY REGISTRATION NUMBER: 03857179  
CHARITY REGISTRATION NUMBER: 1079452

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Company Limited by Guarantee**

**Unaudited Financial Statements**

**31 March 2024**

# **BOWNESS AND WINDERMERE COMMUNITY CARE TRUST**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2024**

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# **BOWNESS AND WINDERMERE COMMUNITY CARE TRUST**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 March 2024**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

## **Reference and administrative details**

**Registered charity name** BOWNESS AND WINDERMERE COMMUNITY CARE TRUST

**Charity registration number** 1079452

**Company registration number** 03857179

**Principal office and registered office** 39 Northgate  
White Lund Industrial Estate  
Morecambe  
Lancashire  
LA3 3PA

## **The trustees**

B J B Drury  
J J Richards  
W F Smith  
A Jackson  
E M Mullen  
R A Pow

## **Structure, governance and management**

The trustees, who are also the directors for the purpose of company law and who served during the year and up to the date of signature of the financial statements were: B J B Drury

J J Richards

W F Smith

A Jackson

E M Mullen

R A Pow

### **Governing document**

The Charity is controlled by its governing documents, a Memorandum of Association which establishes the objects and powers of the charitable company and its Articles of Association which constitute a limited company, limited by guarantee, as defined by The Companies Act 2006.

# **BOWNESS AND WINDERMERE COMMUNITY CARE TRUST**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

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## **Objectives and activities**

The charity exists to promote the wellbeing of the local community by engaging, responding, caring and serving.

The principal activities of the trust is the operation of The Phoenix Centre and the delivery of community facing services and activities helping to meet the needs of younger and elderly members of the community and those disadvantaged by age or infirmity.

Further details of the trusts activities during year are outlined in the Chairman's Statement. The Trustees have considered the guidance published by the Charities Commission in relation to public benefit and confirm that they adhere to this guidance. The Trustees are of the opinion that the objectives and activities of the charity ensure that it assists beneficiaries in the Bowness and Windermere area.

## **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

## **Achievements and performance**

Bowness And Windermere Community Care Trust continued to assess the delivery of services through a variety of evaluation procedures and internal targets set against the organisations Strategic Review, including an annual questionnaire to parents and carers, service users, partner organisations and staff/volunteers.

# **BOWNESS AND WINDERMERE COMMUNITY CARE TRUST**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

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#### **Financial review**

The year has seen some increase in rental income at The Phoenix Centre and considerable improvement to the level of various grants and donations secured to enable our delivery of community related projects. The increase in activities at The Phoenix Centre has however still not returned to pre-Covid levels and identifying further routes to entice potential new users has proved challenging. The ground floor sports hall is generally only achieving 25% occupancy on a good week with our first-floor project room considerably less.

Income from our various permanent tenants, Heathlike Football Club, Windermere Weight Trainers, Windermere Sea Scouts and Mayela Redondo Holistic Therapy, Windermere Youth Project, remained static, with our community orientated tenants themselves continuing to be challenged by restricted levels of income into their own organisations. Whilst increasing rental income would definitely benefit our potential income levels it would come at the cost of increasing pressure on the financial viability of each of the organisations concerned, potentially leading to sustainability challenges for their own organisations.

Tight control on expenditure, particularly heating costs, helped maintain expenditure levels at a similar level to the previous year.

Due to our available rental space being primarily sports/activity orientated identifying routes to enhance occupation during daytime periods is challenging as potential users are generally seeking weekday evening use rather than daytime. Development of more daytime social activities within our first floor space is also likely to lead to direct competition to other local community facilities such as the Marchesi and Ladyholme Centre.

Innovative identification of routes to increase occupancy is therefore essential and ways to achieve this via a focus on facilitation of more community orientated projects/service and support activities being hosted at The Phoenix Centre is one possibility that is being investigated.

Our various community outreach projects did however see considerable growth thanks to our ability to secure increased levels of project funding via donations and grants from local service and grant providing organisations. To this end we extend our thanks to: Rotary Club of Windermere, Co-Op Community Fund, Roselands Trust, United Utilities, Westmorland & Furness Council, Electrical Safety First, Lakes Line User Group, Windermere Freemasons and other individual donations received from private and commercial organisations.

Our social and community interaction projects included:

A Cruise on Windermere followed by lunch at Lake View Bar & Grill; Planting hanging baskets and flower tubs at Windermere Railway Station; Lunch at Windermere Golf Club; Sessions of our "I was young once" tea and talk events at various venues including Goodly Dale Cottage Homes, Birthwaite Apartments and Thornton House; Planting bulbs at Elleray Woods and Goodly Dale Cottage homes as part of our Pots of Gold project; creation and installation of bird boxes in Elleray Woods; Christmas lunch at Craig Manor for 65 people;

Understanding iPad workshops; Electrical Safety RAP workshops with local primary schools; Comic Literacy art project attended by 24 pupils aged 7-11yrs with comic artist Alex Kirkpatrick.

None of these activities would have been possible without the support of a wide variety of local volunteers and supporting organisations to whom we extend our heartfelt gratitude.

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# **BOWNESS AND WINDERMERE COMMUNITY CARE TRUST**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

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The trustees' annual report and the strategic report were approved on 31 October 2024 and signed on behalf of the board of trustees by:

W F Smith  
Trustee

# **BOWNESS AND WINDERMERE COMMUNITY CARE TRUST**

**Company Limited by Guarantee**

## **Independent Examiner's Report to the Trustees of BOWNESS AND WINDERMERE COMMUNITY CARE TRUST**

**Year ended 31 March 2024**

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I report to the trustees on my examination of the financial statements of BOWNESS AND WINDERMERE COMMUNITY CARE TRUST ('the charity') for the year ended 31 March 2024.

### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Independent Examiner

Gillian Telford FMAAT  
Verve Accountancy Limited  
39 Northgate  
White Lund  
Morecambe  
LA3 3PA

# BOWNESS AND WINDERMERE COMMUNITY CARE TRUST

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

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		2024		2023
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	5	12,943	12,943	1,380
Other trading activities	6	24,502	24,502	22,442
Investment income	7	2,179	2,179	1,303
<b>Total income</b>		<u>39,624</u>	<u>39,624</u>	<u>25,125</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies	8	59,808	59,808	59,457
<b>Total expenditure</b>		<u>59,808</u>	<u>59,808</u>	<u>59,457</u>
<b>Net expenditure and net movement in funds</b>		<u>(20,184)</u>	<u>(20,184)</u>	<u>(34,332)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		728,660	728,660	762,992
<b>Total funds carried forward</b>		<u>708,476</u>	<u>708,476</u>	<u>728,660</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

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The notes on pages 8 to 14 form part of these financial statements.

# BOWNESS AND WINDERMERE COMMUNITY CARE TRUST

Company Limited by Guarantee

## Statement of Financial Position

31 March 2024

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	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	12	546,956	564,918
<b>Current assets</b>			
Debtors	13	2,698	728
Cash at bank and in hand		159,854	164,298
		<u>162,552</u>	<u>165,026</u>
<b>Creditors: amounts falling due within one year</b>	14	<u>1,032</u>	<u>1,284</u>
<b>Net current assets</b>		<u>161,520</u>	<u>163,742</u>
<b>Total assets less current liabilities</b>		<u>708,476</u>	<u>728,660</u>
<b>Net assets</b>		<u>708,476</u>	<u>728,660</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>708,476</u>	<u>728,660</u>
<b>Total charity funds</b>	16	<u>708,476</u>	<u>728,660</u>

For the year ending 31 March 2024 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 31 October 2024, and are signed on behalf of the board by:

W F Smith  
Trustee

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The notes on pages 8 to 14 form part of these financial statements.

# **BOWNESS AND WINDERMERE COMMUNITY CARE TRUST**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2024**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 39 Northgate, White Lund Industrial Estate, Morecambe, Lancashire, LA3 3PA.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# BOWNESS AND WINDERMERE COMMUNITY CARE TRUST

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# BOWNESS AND WINDERMERE COMMUNITY CARE TRUST

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Plant and machinery	-	20% reducing balance
Equipment	-	20% reducing balance

#### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

# BOWNESS AND WINDERMERE COMMUNITY CARE TRUST

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Limited by guarantee

The company is limited by guarantee and does not contain any share capital.

#### 5. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
<b>Donations</b>				
Donations	12,943	12,943	180	180
<b>Grants</b>				
Government grant income	–	–	1,200	1,200
	<u>12,943</u>	<u>12,943</u>	<u>1,380</u>	<u>1,380</u>

#### 6. Other trading activities

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Income	–	–	330	330
Rental income	<u>24,502</u>	<u>24,502</u>	<u>22,112</u>	<u>22,112</u>
	<u>24,502</u>	<u>24,502</u>	<u>22,442</u>	<u>22,442</u>

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# BOWNESS AND WINDERMERE COMMUNITY CARE TRUST

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 7. Investment income

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Interest receivable	<u>2,179</u>	<u>2,179</u>	<u>1,303</u>	<u>1,303</u>

#### 8. Costs of raising donations and legacies

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Legacies	5,311	5,311	–	–
Costs of raising donations and legacies - Other type 1	<u>54,497</u>	<u>54,497</u>	<u>59,457</u>	<u>59,457</u>
	<u>59,808</u>	<u>59,808</u>	<u>59,457</u>	<u>59,457</u>

#### 9. Net expenditure

Net expenditure is stated after charging/(crediting):

	<b>2024 £</b>	2023 £
Depreciation of tangible fixed assets	<u>18,170</u>	<u>18,154</u>

#### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2024 £</b>	2023 £
Wages and salaries	<u>12,520</u>	<u>12,841</u>

The average head count of employees during the year was 2 (2023: 2).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 11. Trustee remuneration and expenses

Let's Talk Shop Limited, a company of which W F Smith is a director and shareholder, provides administration services for which it received £1,320 (2023 £1,320). This is provided for in the Memorandum of Association.

Apart from the above, there were no Trustees' remuneration or other benefits for the year ended 31 March 2024, nor for the year ended 31 March 2023.

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

# BOWNESS AND WINDERMERE COMMUNITY CARE TRUST

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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## 12. Tangible fixed assets

	Freehold property £	Plant and machinery £	Equipment £	<b>Total £</b>
<b>Cost</b>				
At 1 April 2023	901,100	7,976	1,371	910,447
Additions	–	–	208	208
<b>At 31 March 2024</b>	<u>901,100</u>	<u>7,976</u>	<u>1,579</u>	<u>910,655</u>
<b>Depreciation</b>				
At 1 April 2023	336,710	7,504	1,315	345,529
Charge for the year	18,022	95	53	18,170
<b>At 31 March 2024</b>	<u>354,732</u>	<u>7,599</u>	<u>1,368</u>	<u>363,699</u>
<b>Carrying amount</b>				
<b>At 31 March 2024</b>	<u>546,368</u>	<u>377</u>	<u>211</u>	<u>546,956</u>
At 31 March 2023	<u>564,390</u>	<u>472</u>	<u>56</u>	<u>564,918</u>

## 13. Debtors

	<b>2024</b>	2023
	£	£
Other debtors	<u>2,698</u>	<u>728</u>

## 14. Creditors: amounts falling due within one year

	<b>2024</b>	2023
	£	£
Trade creditors	–	1,177
Accruals and deferred income	919	–
Social security and other taxes	113	107
	<u>1,032</u>	<u>1,284</u>

## 15. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	<b>2024</b>	2023
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>–</u>	<u>1,200</u>

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# BOWNESS AND WINDERMERE COMMUNITY CARE TRUST

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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## 16. Analysis of charitable funds

### Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	(34,332)	39,624	(59,808)	(54,516)
Unrestricted fund 7 - desc in a/cs	762,992	—	—	762,992
	<u>728,660</u>	<u>39,624</u>	<u>(59,808)</u>	<u>708,476</u>

  

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	—	25,125	(59,457)	(34,332)
Unrestricted fund 7 - desc in a/cs	762,992	—	—	762,992
	<u>762,992</u>	<u>25,125</u>	<u>(59,457)</u>	<u>728,660</u>

## 17. Related parties

There were no related party transactions for the year ended 31 March 2024.

# **BOWNESS AND WINDERMERE COMMUNITY CARE TRUST**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 March 2024**

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**The following pages do not form part of the financial statements.**

# BOWNESS AND WINDERMERE COMMUNITY CARE TRUST

Company Limited by Guarantee

## Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	12,943	180
Government grant income	–	1,200
	<u>12,943</u>	<u>1,380</u>
<b>Other trading activities</b>		
Income	–	330
Rental income	24,502	22,112
	<u>24,502</u>	<u>22,442</u>
<b>Investment income</b>		
Interest receivable	2,179	1,303
	<u>2,179</u>	<u>1,303</u>
<b>Total income</b>	<u>39,624</u>	<u>25,125</u>
<b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
Purchases	5,311	–
Wages and salaries	12,520	12,841
Rates and water	(710)	1,227
Light and heat	5,644	4,270
Repairs and maintenance	8,520	11,003
Insurance	769	2,378
Legal and professional fees	5,040	6,114
Telephone	735	596
Other office costs	2,156	1,753
Depreciation	18,169	18,154
DetailedSOFAExpenditureOnRaisingDonationsType1H	744	669
DetailedSOFAExpenditureOnRaisingDonationsType2H	910	1,492
DetailedSOFAExpenditureOnRaisingDonationsType3H	–	(1,040)
	<u>59,808</u>	<u>59,457</u>
<b>Total expenditure</b>	<u>59,808</u>	<u>59,457</u>
<b>Net expenditure</b>	<u>(20,184)</u>	<u>(34,332)</u>

**BOWNESS AND WINDERMERE COMMUNITY CARE TRUST**

England & Wales - Charity number 1079452

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# Accounts

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**REGISTERED COMPANY NUMBER: 03857179 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1079452**

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2023**  
**for**  
**BOWNESS AND WINDERMERE COMMUNITY CARE**  
**TRUST**

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

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FOR THE YEAR ENDED 31 MARCH 2023**

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**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Report of the Trustees  
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. 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**

The charity exists to promote the wellbeing of the local community by engaging, responding, caring and serving.

The principal activities of the trust is the operation of The Phoenix Centre and the delivery of community facing services and activities helping to meet the needs of younger and elderly members of the community and those disadvantaged by age or infirmity.

Further details of the trusts activities during year are outlined in the Chairman's Statement.

The Trustees have considered the guidance published by the Charities Commission in relation to public benefit and confirm that they adhere to this guidance. The Trustees are of the opinion that the objectives and activities of the charity ensure that it assists beneficiaries in the Bowness and Windermere area.

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Report of the Trustees  
FOR THE YEAR ENDED 31 MARCH 2023**

**FINANCIAL REVIEW**

**Financial position**

During the year the traditional operating activities within The Phoenix Centre have continued to be slow to return to a level sufficient to match the increasing levels of expenditure required to maintain the premises.

Our long-term tenant base of Heathwaite Football Club, Windermere Weight Trainers, Windermere Sea Scouts and other regular attendees such as Windermere Youth Project, Mayala Redondo Holistic Therapist, Rhythm Time, U3A Table Tennis and South Cumbria Breastfeeding Support group have all continued to attend the premises on a regular basis and their rents are responsible for the core level of the income generated.

The trust is however challenged by constraints regarding the extent to which hire charges can be sensibly increased to maximise income levels as many of the organisations concerned are themselves challenged financially.

Occasional users continue to rent the facilities for ad hoc events such as children's parties and these are charged out at a level competitive with other facilities available locally.

Outreach community projects have also continued to be delivered and specifically funded by a variety of local and organisational funding and successful grant applications. During the year such financial support was received from organisations such as: Windermere Town Council, Electricity North West Ltd, Windermere & Ambleside Lions Club, Electrical Safety First, Andrew Backhouse Chimney Sweep Ltd, Windermere School. Historically Cumbria County Council provided support towards our Windermeals project.

Social engagement projects involving members of our community funded by such support included:

Afternoon tea at Lakeland, The Queens 60th Jubilee Party at Windermere Jetty, Fish & Chips at The Midland Hotel, Christmas Dinner at Craig Manor Hotel,

Funding also provided for our 'All Fired Up' electrical safety project relating to the dangers of insecure electrical leads to help address dangers of poorly maintained electrical equipment in the homes of the elderly.

There continues to be a local need to respond to social isolation and the Trust intends to continue to seek funding to find innovative ways to address this issue via appropriate grant support.

The opportunity to engage with those impacted by social isolation at luncheons and similar events is a legacy of our highly successful Windermeals Project that ran during the Covid Pandemic during which approximately 11,000 meals were locally produced and delivered to residents across Bowness and Windermere.

Where feasible projects that engage people in a multi-generational environment are regarded as extremely valuable to the younger and older attendees and it is hoped that such project will be further developed in future years.

The success of these project would not have been possible without the dedication of small team of part time staff and local volunteers.

However, critical to the ongoing sustainability of the Trust, long term solutions are required to address the shortfall regarding income versus expenditure and it is the intention of the trustees to pursue opportunities to address this serious threat to long term sustainability. With The Phoenix Centre approaching its 25th anniversary it is believed likely that in the near future high-cost repairs may well be required to the heating system and other key infrastructure issues such as external and internal decoration will need to be addressed. This year unexpected costs were incurred due to failure of the door closing mechanism and it is likely that other unexpected failures will need to be addressed.

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Report of the Trustees  
FOR THE YEAR ENDED 31 MARCH 2023**

Finally, this year as in previous years, the Trust has seen a falling number in those responsible for its governance and this reduction now seriously impacts on the creation of a robust succession strategy to manage the Trust going forward. It is intended that a serious recruitment campaign be implemented to address this additional concern.

W F Smith  
Chair of Trustees

**Reserves policy**

The Trust had free reserves (general reserves excluding fixed assets and restricted reserves) of £163,743 at 31 March 2023. The Trustees policy is to maintain a sufficient level of reserves in line with its operational and strategic needs and they consider that the reserves retained achieves that aim.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Charity is controlled by its governing documents, a Memorandum of Association which establishes the objects and powers of the charitable company and its Articles of Association which constitute a limited company, limited by guarantee, as defined by The Companies Act 2006.

**Recruitment and appointment of new trustees**

The Trustees may appoint a person who is willing to act as a Trustee either to fill a vacancy or as an additional Trustee. The Charity may, by ordinary resolution appoint a person who is willing to act, to be a Trustee either to fill a vacancy or as an additional Trustee.

The Trustees may appoint one or more of their number to the unremunerated office of Managing Director or to any other unremunerated office under the Charity. Any such appointment may be made upon such terms as the Trustees determine. Any appointment of a Trustee to an executive office shall terminate if they cease to be a Trustee.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03857179 (England and Wales)

**Registered Charity number**

1079452

**Registered office**

39 Northgate  
White Lund Industrial Estate  
Morecambe  
Lancashire  
LA3 3PA

**Trustees**

B J B Drury  
J J Richards  
M D Pollard retired (deceased 6/8/2022)  
W F Smith  
A Jackson  
E M Mullen  
R A Pow

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Report of the Trustees  
FOR THE YEAR ENDED 31 MARCH 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Gillian Telford FMAAT  
RFM Lancaster Limited  
39 Northgate  
White Lund  
Morecambe  
Lancashire  
LA3 3PA

**Solicitors**

Progression Solicitors  
5 Crescent Road  
Windermere  
LA23 1EA

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
W F Smith - Trustee

**Independent Examiner's Report to the Trustees of  
Bowness and Windermere Community Care  
Trust**

**Independent examiner's report to the trustees of Bowness and Windermere Community Care Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Gillian Telford FMAAT

RFM Lancaster Limited  
39 Northgate  
White Lund  
Morecambe  
LA3 3PA

Date: .....

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Statement of Financial Activities  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		180	-	180	9,056
<b>Charitable activities</b>					
Phoenix Centre		22,532	-	22,532	32,317
Other trading activities	2	(90)	-	(90)	-
Investment income	3	1,303	-	1,303	416
Other income		1,200	-	1,200	1,937
<b>Total</b>		<u>25,125</u>	<u>-</u>	<u>25,125</u>	<u>43,726</u>
<b>EXPENDITURE ON</b>					
Raising funds		-	-	-	1,563
<b>Charitable activities</b>					
Phoenix Centre	4	57,965	-	57,965	50,773
Luncheon Club		-	-	-	312
Public Toilets		-	-	-	15,184
Windermeals		1,492	-	1,492	11,101
<b>Total</b>		<u>59,457</u>	<u>-</u>	<u>59,457</u>	<u>78,933</u>
<b>NET INCOME/(EXPENDITURE)</b>		(34,332)	-	(34,332)	(35,207)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		762,993	-	762,993	798,200
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>728,661</u></u>	<u><u>-</u></u>	<u><u>728,661</u></u>	<u><u>762,993</u></u>

The notes form part of these financial statements

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Balance Sheet  
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	564,918	-	564,918	583,072
<b>CURRENT ASSETS</b>					
Debtors	10	728	-	728	1,738
Cash at bank		164,298	-	164,298	182,267
		165,026	-	165,026	184,005
<b>CREDITORS</b>					
Amounts falling due within one year	11	(1,283)	-	(1,283)	(4,084)
<b>NET CURRENT ASSETS</b>		163,743	-	163,743	179,921
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		728,661	-	728,661	762,993
<b>NET ASSETS</b>		728,661	-	728,661	762,993
<b>FUNDS</b>	12				
Unrestricted funds:					
General fund				175,198	190,074
Phoenix Centre Refurbishment Reserve				7,339	7,339
Phoenix Centre Capital Fund				329,876	329,876
Phoenix Revaluation Reserve				126,905	126,905
Phoenix Centre General Project Fund				89,343	108,799
				728,661	762,993
<b>TOTAL FUNDS</b>				728,661	762,993

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Balance Sheet - continued  
31 MARCH 2023**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
W F Smith - Trustee

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Notes to the Financial Statements  
FOR THE YEAR ENDED 31 MARCH 2023**

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Bowness And Windermere Community Care Trust is a private charitable company limited by guarantee, registered in England and Wales.

The financial statements are prepared in sterling which is the functional currency of the company and rounded to the nearest £.

**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.

**RAISING FUNDS**

Costs of generating funds comprise the costs associated with attracting voluntary income, the costs of fundraising and procuring investment income. As these costs are negligible, no figure has been attributed to this item.

**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.

**TANGIBLE FIXED ASSETS**

The freehold property was valued on 22 March 2010 by professional valuers Hackney & Leigh Ltd, Windermere and is included at the re-valued amount, the difference between the net book value prior to re-valuation and the market value being taken to the Revaluation reserve included in Unrestricted reserves. The Trustees seek an informal confirmation each year when the insurance is renewed from professional valuers Hackney & Leigh Ltd, Windermere to ensure that the market value of the property is still in line with that as stated in the accounts.

Depreciation is provided on fixed assets using the following rates and methods:-

Freehold Property - 2% straight line.

All other Fixed Assets - 20% reducing balance.

**TAXATION**

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

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**1. ACCOUNTING POLICIES - continued**

**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.

**GOVERNMENT GRANTS**

Grants have been accounted for using the performance model. The performance model requires that:

- A grant that does not impose specified future performance-related conditions on the recipient is recognised in income when the grant proceeds are received or receivable.
- A grant that imposes specified future performance-related conditions on the recipient is recognised in income only when the performance-related conditions are

**2. OTHER TRADING ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	£	£
Rental Income	(90)	-
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	<b>2023</b>	<b>2022</b>
	£	£
Interest Receivable	1,303	416
	<u>          </u>	<u>          </u>

**4. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs (see note 5)</b>
	£
Phoenix Centre	57,965
Windermeals	1,492
	<u>          </u>
	<u>59,457</u>

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**5. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Staff costs	12,841	12,625
Rent Rates and water	1,227	1,383
Insurance	2,378	1,631
Utilities	4,270	3,355
Telephone	596	774
Cleaning	669	506
Maintenance	11,003	4,823
Miscellaneous + Project Costs	1,753	1,955
Accountancy and independent examination fee	6,114	5,845
Public Toilets overheads	-	15,184
Covid meals	1,492	11,101
Miscellaneous historical debt	(1,040)	-
Depreciation	18,154	18,188
	<u>59,457</u>	<u>77,370</u>

**6. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	18,154	18,188
Independent examination fee	-	400
	<u>-</u>	<u>400</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

Let's Talk Shop Limited, a company of which W F Smith is a director and shareholder, provides administration services for which it received £1,320 (2022 £1,320). This is provided for in the Memorandum of Association.

Apart from the above, there were no Trustees' remuneration or other benefits for the year ended 31 March 2023, nor for the year ended 31 March 2022.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	9,056	-	9,056
<b>Charitable activities</b>			
Phoenix Centre	32,317	-	32,317
Investment income	416	-	416
Other income	1,937	-	1,937
<b>Total</b>	<u>43,726</u>	<u>-</u>	<u>43,726</u>
<b>EXPENDITURE ON</b>			
Raising funds	1,563	-	1,563
<b>Charitable activities</b>			
Phoenix Centre	50,773	-	50,773
Luncheon Club	312	-	312
Public Toilets	-	15,184	15,184
Windermeals	11,101	-	11,101
<b>Total</b>	<u>63,749</u>	<u>15,184</u>	<u>78,933</u>
<b>NET INCOME/(EXPENDITURE)</b>	(20,023)	(15,184)	(35,207)
<b>Transfers between funds</b>	5,065	(5,065)	-
<b>Net movement in funds</b>	(14,958)	(20,249)	(35,207)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	777,951	20,249	798,200
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>762,993</u>	<u>-</u>	<u>762,993</u>

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Office equipment £	Totals £
<b>COST</b>				
At 1 April 2022 and 31 March 2023	901,100	7,976	1,371	910,447
<b>DEPRECIATION</b>				
At 1 April 2022	318,688	7,386	1,301	327,375
Charge for year	18,022	118	14	18,154
At 31 March 2023	336,710	7,504	1,315	345,529
<b>NET BOOK VALUE</b>				
At 31 March 2023	564,390	472	56	564,918
At 31 March 2022	582,412	590	70	583,072

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	-	1,340
VAT	728	-
Prepayments	-	398
	728	1,738

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	1,176	2,870
Social security and other taxes	107	403
VAT	-	60
Accrued expenses	-	751
	1,283	4,084

**12. MOVEMENT IN FUNDS**

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
General fund	190,074	(34,331)	19,455	175,198
Phoenix Centre Refurbishment Reserve	7,339	-	-	7,339
Phoenix Centre Capital Fund	329,876	-	-	329,876
Phoenix Revaluation Reserve	126,905	-	-	126,905
Phoenix Centre General Project Fund	108,799	(1)	(19,455)	89,343
	762,993	(34,332)	-	728,661
<b>TOTAL FUNDS</b>	762,993	(34,332)	-	728,661

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	25,126	(59,457)	(34,331)
Phoenix Centre General Project Fund	(1)	-	(1)
	<u>25,125</u>	<u>(59,457)</u>	<u>(34,332)</u>
<b>TOTAL FUNDS</b>	<u>25,125</u>	<u>(59,457)</u>	<u>(34,332)</u>

**Comparatives for movement in funds**

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
General fund	187,010	(2,001)	5,065	190,074
Phoenix Centre Refurbishment Reserve	7,339	-	-	7,339
Phoenix Centre Capital Fund	347,898	(18,022)	-	329,876
Phoenix Revaluation Reserve	126,905	-	-	126,905
Phoenix Centre General Project Fund	108,799	-	-	108,799
	<u>777,951</u>	<u>(20,023)</u>	<u>5,065</u>	<u>762,993</u>
<b>Restricted funds</b>				
Public Toilets	20,249	(15,184)	(5,065)	-
<b>TOTAL FUNDS</b>	<u>798,200</u>	<u>(35,207)</u>	<u>-</u>	<u>762,993</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	43,726	(45,727)	(2,001)
Phoenix Centre Capital Fund	-	(18,022)	(18,022)
	<u>43,726</u>	<u>(63,749)</u>	<u>(20,023)</u>
<b>Restricted funds</b>			
Public Toilets	-	(15,184)	(15,184)
<b>TOTAL FUNDS</b>	<u>43,726</u>	<u>(78,933)</u>	<u>(35,207)</u>

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**12. MOVEMENT IN FUNDS - continued**

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

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
General fund	187,010	(36,332)	24,520	175,198
Phoenix Centre Refurbishment Reserve	7,339	-	-	7,339
Phoenix Centre Capital Fund	347,898	(18,022)	-	329,876
Phoenix Revaluation Reserve	126,905	-	-	126,905
Phoenix Centre General Project Fund	108,799	(1)	(19,455)	89,343
	<u>777,951</u>	<u>(54,355)</u>	<u>5,065</u>	<u>728,661</u>
<b>Restricted funds</b>				
Public Toilets	20,249	(15,184)	(5,065)	-
	<u>798,200</u>	<u>(69,539)</u>	<u>-</u>	<u>728,661</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	68,852	(105,184)	(36,332)
Phoenix Centre Capital Fund	-	(18,022)	(18,022)
Phoenix Centre General Project Fund	(1)	-	(1)
	<u>68,851</u>	<u>(123,206)</u>	<u>(54,355)</u>
<b>Restricted funds</b>			
Public Toilets	-	(15,184)	(15,184)
	<u>68,851</u>	<u>(138,390)</u>	<u>(69,539)</u>

Purpose of funds

Phoenix Capital Fund - arose on redevelopment of the Phoenix Centre.

Phoenix Revaluation Reserve - arose from revaluation of the Phoenix Centre on 22 March 2010.

Phoenix Centre General Project Fund - set aside for future development of the Phoenix Centre.

Phoenix Centre Refurbishment Reserve - for refurbishment of the Phoenix Centre.

Public Toilets - for operation, maintenance and management of the Public Toilets. The total income of this project has been treated as a restricted fund as some of the income received has been provided by public bodies who would be unlikely to be able to agree to the income being applied for other purposes.

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**12. MOVEMENT IN FUNDS - continued**

The Trust has started to undertake other projects, the funding for which is likely to be restricted. As these are small and not significant to the other funds as at 31 March 2023 they have not been analysed separately in the accounts.

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 MARCH 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	180	9,056
<b>Other trading activities</b>		
Rental Income	(90)	-
<b>Investment income</b>		
Interest Receivable	1,303	416
<b>Charitable activities</b>		
Income	22,532	2,561
Recharges for Utilities	-	29,756
	<u>22,532</u>	<u>32,317</u>
<b>Other income</b>		
Government grants	1,200	1,937
	<u>1,200</u>	<u>1,937</u>
<b>Total incoming resources</b>	<b>25,125</b>	<b>43,726</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Bad debts	-	1,563
<b>Charitable activities</b>		
Wages	12,841	12,625
Rent Rates and water	1,227	1,383
Insurance	2,378	1,631
Utilities	4,270	3,355
Telephone	596	774
Cleaning	669	506
Maintenance	11,003	4,823
Miscellaneous + Project Costs	1,753	1,955
Accountancy and independent examination fee	6,114	5,845
Public Toilets overheads	-	15,184
Covid meals	1,492	11,101
Miscellaneous historical debt	(1,040)	-
Freehold property	18,022	18,022
Plant and machinery	118	148
Computer equipment	14	18
	<u>59,457</u>	<u>77,370</u>
<b>Total resources expended</b>	<b>59,457</b>	<b>78,933</b>
	<u>59,457</u>	<u>78,933</u>
<b>Net expenditure</b>	<b>(34,332)</b>	<b>(35,207)</b>
	<u>(34,332)</u>	<u>(35,207)</u>

This page does not form part of the statutory financial statements

**BOWNESS AND WINDERMERE COMMUNITY CARE TRUST**

England & Wales - Charity number 1079452

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# Accounts

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**REGISTERED COMPANY NUMBER: 03857179 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1079452**

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2022**  
**for**  
**BOWNESS AND WINDERMERE COMMUNITY CARE**  
**TRUST**

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 31 MARCH 2022**

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**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Chairman's Report to the Members  
FOR THE YEAR ENDED 31 MARCH 2022**

Following the severe impact of the implementation of lockdown restrictions imposed during the critical period of the Coronavirus Pandemic during the preceding financial year this year reflects the return, albeit a very slow one, of our traditional operational and charitable activities.

The year saw some increase of booking activity at The Phoenix Centre and return of the in-house activities provided by our various tenants.

Our limited part time staffing complement was fully re-engaged in their various roles and the trustees are thankful to them for their ongoing commitment to managing, supporting and helping maintain our activities and property.

The provision of our Windermere hot meals delivered support was maintained as the trustees recognised that the social and health impact on lockdown of many of our elderly residents was ongoing. Twice weekly delivery of Windermere meals was maintained until the end of July 2021 when it was reduced to a once a week service. Critically the availability of volunteer support materially reduced following the lifting of lockdown and the logistics associated with twice weekly deliveries thereby materially increased. Additionally the actual need reduced as many residents were able to return to their normal pre pandemic shopping and social activities. Volunteer support has been essential in maintaining the delivered service and this could not have been achieved without the dedication of all volunteers involved in this project.

Recognition that a need existed to help support an ongoing number of residents who were continuing to be impacted by lack of social activity was resolved by the introduction of a weekly sit down luncheon funded by a subsidy from the Windermere project and a contribution from those attending.

As with the ongoing production of the delivered Windermere meals this extension of the project was provided, and also hosted, by Lamplighters Dining Rooms.

Thanks to the support of the many sponsors, grant providers and donations funding continued to be available to maintain this provision throughout the financial year and into the next.

Overall some 6790 meals were provided in the calendar year to 31st December 2021 and a further 3783 to 31st December 2022. To the end of March 2022 a further 218 meals brought the total number of meals provided in the two financial years concerned to 10791.

The trustees are extremely grateful to the tremendous support provided by the staff at Lamplighters Dining Rooms without whom this project could not have achieved such tremendous results.

Aside from Windermere meals BWCCT has once again been active towards the end of the financial year in supporting various community projects involving children from our local schools. Projects undertaken include planting snowdrops and aconites in Elleray Woods for Windermere Town Council, planting tubs at Windermere Railway Station for celebration of 150 years of railway activity in Windermere.

The year also saw final contribution from BWCCT to Windermere Town Council of funding relating to the operation of Public Toilets following their return to Windermere Town Council.

It is intended that a more extensive range of community project activity will be possible during the next financial year as even more normality returns post Covid and it would be hoped that revenue generation at The Phoenix Centre can be fully re-established to move towards operational breakeven.

However, at the time of writing this report there is material concern regarding the dramatic increase in utility costs that will have major impact on operating costs at The Phoenix Centre placing even further pressure on the ability of the charity to return to the desire of operating, at minimum, at breakeven. The passing on of such costs to our tenants presents a major challenge to their own operational viability and could result in casual hire costs becoming uneconomic for future users of the facility.

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Chairman's Report to the Members  
FOR THE YEAR ENDED 31 MARCH 2022**

W F Smith  
Chair of trustees.

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Report of the Trustees  
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. 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**

The Charity exists to promote the wellbeing of the local community by engaging, responding, caring and serving.

The principal activities of the trust are the delivery of community facing services such as activities at the Phoenix Centre, the Luncheon Club, the Drop in Centre, provision of hot meals for the elderly, management of the public conveniences, and projects engaging with young people in the Windermere and Bowness area.

Details of the activities during the year are outlined in the Chairman's statement.

The Trustees have considered the guidance published by the Charities Commission in relation to public benefit and confirm that they adhere to this guidance. The Trustees are of the opinion that the objectives and activities of the charity ensure that it assists beneficiaries in the Bowness and Windermere area.

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Report of the Trustees  
FOR THE YEAR ENDED 31 MARCH 2022**

**FINANCIAL REVIEW**

**Review of the year**

The year was materially impacted by the Coronavirus Pandemic and the necessary imposition by Government of severe lockdown restrictions.

Lockdown resulted in immediate cancellation of forward bookings for The Phoenix Centre and concern from our regular tenants regarding their ability to meet future rental liabilities.

Additionally the immediate implications on the management of safety for our contractors involved in cleaning and maintaining the public toilets also resulted in closure of the public toilets. This action coincided with the decision of the directors to terminate operation of the public toilets and return them to Windermere Town Council, this was completed in June 2020.

The impact of immediate and future income of the organisation was therefore materially impacted and it was decided that it would be necessary to take advantage where appropriate of the Government furlough arrangements in order to minimise outgoings. The chair agreed to maintain his oversight of the security and well being of The Phoenix Centre alongside his ongoing maintenance of much of the day to day financial and physical administration.

Fortunately appropriate Covid related grant support schemes introduced by Government were extended to Community Halls and Sporting facilities and this enabled the chair to make application on behalf of BWCCT to access grant funding. Successful applications enabled the loss of rental income to be offset and reimbursement of rents paid by our key users to be made to ease the financial burden on themselves.

Opportunity was however identified to help support the elderly, isolated and vulnerable impacted by Covid by introduction of a twice weekly hot meals delivery service delivered by volunteers. Discussion with The Lamplighter Dining Rooms identified their support to produce the meals and the Covid Support Windermere project was launched in April 2020.

Immediate and ongoing funding for this project was received from a great many local businesses, service organisations, membership organisations, local authorities and other charities for which BWCCT is extremely thankful. In the financial year concerned some 8000 Windermere meals were delivered.

As a consequence the directors recognise that the financial statement accompanying this report reflects the extraordinary conditions created by the Covid-19 Pandemic and believe that, under the circumstances, the outcome was not as severe as it might otherwise have been.

**Reserves policy**

The Trust had free reserves (general reserves excluding fixed assets and restricted reserves) of £188,984 at 31 March 2022. The Trustees policy is to maintain a sufficient level of reserves in line with its operational and strategic needs and they consider that the reserves retained achieves that aim.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Charity is controlled by its governing documents, a Memorandum of Association which establishes the objects and powers of the charitable company and its Articles of Association which constitute a limited company, limited by guarantee, as defined by The Companies Act 2006.

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Report of the Trustees  
FOR THE YEAR ENDED 31 MARCH 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

The Trustees may appoint a person who is willing to act as a Trustee either to fill a vacancy or as an additional Trustee. The Charity may, by ordinary resolution appoint a person who is willing to act, to be a Trustee either to fill a vacancy or as an additional Trustee.

The Trustees may appoint one or more of their number to the unremunerated office of Managing Director or to any other unremunerated office under the Charity. Any such appointment may be made upon such terms as the Trustees determine. Any appointment of a Trustee to an executive office shall terminate if they cease to be a Trustee.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03857179 (England and Wales)

**Registered Charity number**

1079452

**Registered office**

2 Windermere Works  
Oldfield Court  
Windermere  
Cumbria  
LA23 2HJ

**Trustees**

B J B Drury  
J J Richards  
M D Pollard retired (deceased 6/8/2022)  
W F Smith  
K P Dorgan (resigned 30/4/2021)  
A Jackson  
E M Mullen  
R A Pow

**Independent Examiner**

Gillian Telford  
FMAAT  
RFM Lancaster Limited  
39 Northgate  
White Lund  
Morecambe  
Lancashire  
LA3 3PA

**Solicitors**

Progression Solicitors  
5 Crescent Road  
Windermere  
LA23 1EA

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Report of the Trustees  
FOR THE YEAR ENDED 31 MARCH 2022**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
W F Smith - Trustee

**Independent Examiner's Report to the Trustees of  
Bowness and Windermere Community Care  
Trust**

**Independent examiner's report to the trustees of Bowness and Windermere Community Care Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Gillian Telford  
FMAAT  
RFM Lancaster Limited  
39 Northgate  
White Lund  
Morecambe  
LA3 3PA

Date: .....

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Statement of Financial Activities  
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		9,056	-	9,056	21,025
<b>Charitable activities</b>					
Phoenix Centre		32,317	-	32,317	8,763
Luncheon Club		-	-	-	83
Public Toilets		-	-	-	5,000
Investment income	2	416	-	416	1,419
Other income		1,937	-	1,937	44,957
<b>Total</b>		<u>43,726</u>	<u>-</u>	<u>43,726</u>	<u>81,247</u>
<b>EXPENDITURE ON</b>					
Raising funds		1,563	-	1,563	3,936
<b>Charitable activities</b>					
Phoenix Centre	3	50,773	-	50,773	43,989
Luncheon Club		312	-	312	-
Public Toilets		-	15,184	15,184	19,686
Windermeals		11,101	-	11,101	17,702
<b>Total</b>		<u>63,749</u>	<u>15,184</u>	<u>78,933</u>	<u>85,313</u>
<b>NET INCOME/(EXPENDITURE)</b>		(20,023)	(15,184)	(35,207)	(4,066)
<b>Transfers between funds</b>	11	5,065	(5,065)	-	-
<b>Net movement in funds</b>		(14,958)	(20,249)	(35,207)	(4,066)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		777,951	20,249	798,200	802,266
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>762,993</u></u>	<u><u>-</u></u>	<u><u>762,993</u></u>	<u><u>798,200</u></u>

The notes form part of these financial statements

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Balance Sheet  
31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	583,072	-	583,072	601,260
<b>CURRENT ASSETS</b>					
Debtors	9	1,738	-	1,738	5,367
Cash at bank		181,074	1,193	182,267	194,730
		<u>182,812</u>	<u>1,193</u>	<u>184,005</u>	<u>200,097</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(2,891)	(1,193)	(4,084)	(3,157)
		<u>179,921</u>	<u>-</u>	<u>179,921</u>	<u>196,940</u>
<b>NET CURRENT ASSETS</b>					
		<u>762,993</u>	<u>-</u>	<u>762,993</u>	<u>798,200</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>762,993</u>	<u>-</u>	<u>762,993</u>	<u>798,200</u>
<b>NET ASSETS</b>					
		<u><u>762,993</u></u>	<u><u>-</u></u>	<u><u>762,993</u></u>	<u><u>798,200</u></u>
<b>FUNDS</b>					
11					
Unrestricted funds:					
General fund				190,074	187,010
Phoenix Centre Refurbishment Reserve				7,339	7,339
Phoenix Centre Capital Fund				329,876	347,898
Phoenix Revaluation Reserve				126,905	126,905
Phoenix Centre General Project Fund				108,799	108,799
				<u>762,993</u>	<u>777,951</u>
Restricted funds:					
Public Toilets				-	20,249
<b>TOTAL FUNDS</b>					
				<u><u>762,993</u></u>	<u><u>798,200</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Balance Sheet - continued  
31 MARCH 2022**

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
W F Smith - Trustee

The notes form part of these financial statements

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Notes to the Financial Statements  
FOR THE YEAR ENDED 31 MARCH 2022**

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Bowness And Windermere Community Care Trust is a private charitable company limited by guarantee, registered in England and Wales.

The financial statements are prepared in sterling which is the functional currency of the company and rounded to the nearest £.

**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.

**RAISING FUNDS**

Costs of generating funds comprise the costs associated with attracting voluntary income, the costs of fundraising and procuring investment income. As these costs are negligible, no figure has been attributed to this item.

**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.

**TANGIBLE FIXED ASSETS**

The freehold property was valued on 22 March 2010 by professional valuers Hackney & Leigh Ltd, Windermere and is included at the re-valued amount, the difference between the net book value prior to re-valuation and the market value being taken to the Revaluation reserve included in Unrestricted reserves. The Trustees seek an informal confirmation each year when the insurance is renewed from professional valuers Hackney & Leigh Ltd, Windermere to ensure that the market value of the property is still in line with that as stated in the accounts.

Depreciation is provided on fixed assets using the following rates and methods:-

Freehold Property - 2% straight line.

All other Fixed Assets - 20% reducing balance.

**TAXATION**

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

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**1. ACCOUNTING POLICIES - continued**

**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.

**GOVERNMENT GRANTS**

Grants have been accounted for using the performance model. The performance model requires that:

- A grant that does not impose specified future performance-related conditions on the recipient is recognised in income when the grant proceeds are received or receivable.
- A grant that imposes specified future performance-related conditions on the recipient is recognised in income only when the performance-related conditions are

**2. INVESTMENT INCOME**

	<b>2022</b>	<b>2021</b>
	£	£
Interest Receivable	416	1,419
	<u>          </u>	<u>          </u>

**3. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs (see note 4)</b>
	£
Phoenix Centre	50,773
Luncheon Club	312
Public Toilets	15,184
Windermeals	11,101
	<u>          </u>
	<u>77,370</u>

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**4. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Staff costs	12,625	12,540
Rent Rates and water	1,383	891
Insurance	1,631	3,295
Utilities	3,355	1,783
Telephone	774	536
Cleaning	506	502
Maintenance	4,823	2,954
Miscellaneous + Project Costs	1,955	755
Accountancy and independent examination fee	5,845	7,600
Toilets Direct Costs	-	4,002
Public Toilets overheads	15,184	10,589
Covid meals	11,101	17,702
Depreciation	18,188	18,228
	<u>77,370</u>	<u>81,377</u>
	<u>77,370</u>	<u>81,377</u>

**5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	18,188	18,228
Independent examination fee	400	400
	<u>400</u>	<u>400</u>
	<u>400</u>	<u>400</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

Let's Talk Shop Limited, a company of which W F Smith is a director and shareholder, provides administration services for which it received £1,320 (2021 £1,397). This is provided for in the Memorandum of Association.

Apart from the above, there were no Trustees' remuneration or other benefits for the year ended 31 March 2022, nor for the year ended 31 March 2021.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	21,025	-	21,025
<b>Charitable activities</b>			
Phoenix Centre	8,763	-	8,763
Luncheon Club	83	-	83
Public Toilets	-	5,000	5,000
Investment income	1,419	-	1,419
Other income	44,957	-	44,957
<b>Total</b>	<u>76,247</u>	<u>5,000</u>	<u>81,247</u>
<b>EXPENDITURE ON</b>			
Raising funds	3,936	-	3,936
<b>Charitable activities</b>			
Phoenix Centre	43,989	-	43,989
Public Toilets	80	19,606	19,686
Windermeals	17,702	-	17,702
<b>Total</b>	<u>65,707</u>	<u>19,606</u>	<u>85,313</u>
<b>NET INCOME/(EXPENDITURE)</b>	10,540	(14,606)	(4,066)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	767,411	34,855	802,266
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>777,951</u></u>	<u><u>20,249</u></u>	<u><u>798,200</u></u>

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**8. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Office equipment £	Totals £
<b>COST</b>				
At 1 April 2021 and 31 March 2022	901,100	7,976	1,371	910,447
<b>DEPRECIATION</b>				
At 1 April 2021	300,666	7,238	1,283	309,187
Charge for year	18,022	148	18	18,188
At 31 March 2022	318,688	7,386	1,301	327,375
<b>NET BOOK VALUE</b>				
At 31 March 2022	582,412	590	70	583,072
At 31 March 2021	600,434	738	88	601,260

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade debtors	1,340	5,367
Prepayments	398	-
	<u>1,738</u>	<u>5,367</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade creditors	2,870	1,306
Social security and other taxes	403	302
VAT	60	598
Accrued expenses	751	951
	<u>4,084</u>	<u>3,157</u>

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**11. MOVEMENT IN FUNDS**

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
General fund	187,010	(2,001)	5,065	190,074
Phoenix Centre Refurbishment Reserve	7,339	-	-	7,339
Phoenix Centre Capital Fund	347,898	(18,022)	-	329,876
Phoenix Revaluation Reserve	126,905	-	-	126,905
Phoenix Centre General Project Fund	108,799	-	-	108,799
	<u>777,951</u>	<u>(20,023)</u>	<u>5,065</u>	<u>762,993</u>
<b>Restricted funds</b>				
Public Toilets	20,249	(15,184)	(5,065)	-
	<u>798,200</u>	<u>(35,207)</u>	<u>-</u>	<u>762,993</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	43,726	(45,727)	(2,001)
Phoenix Centre Capital Fund	-	(18,022)	(18,022)
	<u>43,726</u>	<u>(63,749)</u>	<u>(20,023)</u>
<b>Restricted funds</b>			
Public Toilets	-	(15,184)	(15,184)
	<u>43,726</u>	<u>(78,933)</u>	<u>(35,207)</u>

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	<b>At 1/4/20</b>	<b>Net movement in funds</b>	<b>At</b>
	<b>£</b>	<b>£</b>	<b>31/3/21</b>
			<b>£</b>
<b>Unrestricted funds</b>			
General fund	159,867	27,143	187,010
Phoenix Centre Refurbishment Reserve	7,339	-	7,339
Phoenix Centre Capital Fund	365,920	(18,022)	347,898
Phoenix Revaluation Reserve	126,905	-	126,905
Phoenix Centre General Project Fund	107,380	1,419	108,799
	<u>767,411</u>	<u>10,540</u>	<u>777,951</u>
<b>Restricted funds</b>			
Public Toilets	34,855	(14,606)	20,249
	<u>34,855</u>	<u>(14,606)</u>	<u>20,249</u>
<b>TOTAL FUNDS</b>	<u><u>802,266</u></u>	<u><u>(4,066)</u></u>	<u><u>798,200</u></u>

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

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	74,828	(47,685)	27,143
Phoenix Centre Capital Fund	-	(18,022)	(18,022)
Phoenix Centre General Project Fund	1,419	-	1,419
	<u>76,247</u>	<u>(65,707)</u>	<u>10,540</u>
<b>Restricted funds</b>			
Public Toilets	5,000	(19,606)	(14,606)
	<u>5,000</u>	<u>(19,606)</u>	<u>(14,606)</u>
<b>TOTAL FUNDS</b>	<u><u>81,247</u></u>	<u><u>(85,313)</u></u>	<u><u>(4,066)</u></u>

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**11. MOVEMENT IN FUNDS - continued**

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

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
General fund	159,867	25,142	5,065	190,074
Phoenix Centre Refurbishment Reserve	7,339	-	-	7,339
Phoenix Centre Capital Fund	365,920	(36,044)	-	329,876
Phoenix Revaluation Reserve	126,905	-	-	126,905
Phoenix Centre General Project Fund	107,380	1,419	-	108,799
	<u>767,411</u>	<u>(9,483)</u>	<u>5,065</u>	<u>762,993</u>
<b>Restricted funds</b>				
Public Toilets	34,855	(29,790)	(5,065)	-
	<u>802,266</u>	<u>(39,273)</u>	<u>-</u>	<u>762,993</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	118,554	(93,412)	25,142
Phoenix Centre Capital Fund	-	(36,044)	(36,044)
Phoenix Centre General Project Fund	1,419	-	1,419
	<u>119,973</u>	<u>(129,456)</u>	<u>(9,483)</u>
<b>Restricted funds</b>			
Public Toilets	5,000	(34,790)	(29,790)
	<u>124,973</u>	<u>(164,246)</u>	<u>(39,273)</u>

Purpose of funds

Phoenix Capital Fund - arose on redevelopment of the Phoenix Centre.  
 Phoenix Revaluation Reserve - arose from revaluation of the Phoenix Centre on 22 March 2010.  
 Phoenix Centre General Project Fund - set aside for future development of the Phoenix Centre.  
 Phoenix Centre Refurbishment Reserve - for refurbishment of the Phoenix Centre.

Public Toilets - for operation, maintenance and management of the Public Toilets. The total income of this project has been treated as a restricted fund as some of the income received has been provided by public bodies who would be unlikely to be able to agree to the income being applied for other purposes.

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**11. MOVEMENT IN FUNDS - continued**

Restricted Funds - £15,000 has been returned to the council and the remainder moved to general reserves.

The Trust has started to undertake other projects, the funding for which is likely to be restricted. As these are small and not significant to the other funds as at 31 March 2022 they have not been analysed separately in the accounts.

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 MARCH 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	9,056	21,025
<b>Investment income</b>		
Interest Receivable	416	1,419
<b>Charitable activities</b>		
Income	2,561	11,851
Recharges for Utilities	29,756	1,995
	<u>32,317</u>	<u>13,846</u>
<b>Other income</b>		
Government grants	1,937	44,957
<b>Total incoming resources</b>	<u>43,726</u>	<u>81,247</u>
 <b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Bad debts	1,563	3,936
<b>Charitable activities</b>		
Wages	12,625	12,540
Rent Rates and water	1,383	891
Insurance	1,631	3,295
Utilities	3,355	1,783
Telephone	774	536
Cleaning	506	502
Maintenance	4,823	2,954
Miscellaneous + Project Costs	1,955	755
Accountancy and independent examination fee	5,845	7,600
Toilets Direct Costs	-	4,002
Public Toilets overheads	15,184	10,589
Covid meals	11,101	17,702
Depreciation of tangible fixed assets	18,188	18,228
	<u>77,370</u>	<u>81,377</u>
<b>Total resources expended</b>	<u>78,933</u>	<u>85,313</u>
<b>Net expenditure</b>	<u>(35,207)</u>	<u>(4,066)</u>

This page does not form part of the statutory financial statements

**BOWNESS AND WINDERMERE COMMUNITY CARE TRUST**

England & Wales - Charity number 1079452

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# Accounts

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REGISTERED COMPANY NUMBER: 03857179 (England and Wales)  
REGISTERED CHARITY NUMBER: 1079452

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**  
**FOR**  
**BOWNESS AND WINDERMERE COMMUNITY CARE**  
**TRUST**

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

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FOR THE YEAR ENDED 31 MARCH 2021**

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**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. 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**

The Charity exists to promote the wellbeing of the local community by engaging, responding, caring and serving.

The principal activities of the trust are the delivery of community facing services such as activities at the Phoenix Centre, the Luncheon Club, the Drop in Centre, provision of hot meals for the elderly, management of the public conveniences, and projects engaging with young people in the Windermere and Bowness area.

Details of the activities during the year are outlined in the Chairman's statement.

The Trustees have considered the guidance published by the Charities Commission in relation to public benefit and confirm that they adhere to this guidance. The Trustees are of the opinion that the objectives and activities of the charity ensure that it assists beneficiaries in the Bowness and Windermere area.

**FINANCIAL REVIEW**

**Review of the year**

The year was materially impacted by the Coronavirus Pandemic and the necessary imposition by Government of severe lockdown restrictions.

Lockdown resulted in immediate cancellation of forward bookings for The Phoenix Centre and concern from our regular tenants regarding their ability to meet future rental liabilities.

Additionally the immediate implications on the management of safety for our contractors involved in cleaning and maintaining the public toilets also resulted in closure of the public toilets. This action coincided with the decision of the directors to terminate operation of the public toilets and return them to Windermere Town Council, this was completed in June 2020.

The impact of immediate and future income of the organisation was therefore materially impacted and it was decided that it would be necessary to take advantage where appropriate of the Government furlough arrangements in order to minimise outgoings. The chair agreed to maintain his oversight of the security and well being of The Phoenix Centre alongside his ongoing maintenance of much of the day to day financial and physical administration.

Fortunately appropriate Covid related grant support schemes introduced by Government were extended to Community Halls and Sporting facilities and this enabled the chair to make application on behalf of BWCCT to access grant funding. Successful applications enabled the loss of rental income to be offset and reimbursement of rents paid by our key users to be made to ease the financial burden on themselves.

Opportunity was however identified to help support the elderly, isolated and vulnerable impacted by Covid by introduction of a twice weekly hot meals delivery service delivered by volunteers. Discussion with The Lamplighter Dining Rooms identified their support to produce the meals and the Covid Support Windermere project was launched in April 2020.

Immediate and ongoing funding for this project was received from a great many local businesses, service organisations, membership organisations, local authorities and other charities for which BWCCT is extremely thankful. In the financial year concerned some 8000 Windermere meals were delivered.

As a consequence the directors recognise that the financial statement accompanying this report reflects the extraordinary conditions created by the Covid-19 Pandemic and believe that, under the circumstances, the outcome was not as severe as it might otherwise have been.

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

**FINANCIAL REVIEW**

**Reserves policy**

The Trust had free reserves (general reserves excluding fixed assets and restricted reserves) of £187,010 at 31 March 2021. The Trustees policy is to maintain a sufficient level of reserves in line with its operational and strategic needs and they consider that the reserves retained achieves that aim.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Charity is controlled by its governing documents, a Memorandum of Association which establishes the objects and powers of the charitable company and its Articles of Association which constitute a limited company, limited by guarantee, as defined by The Companies Act 2006.

**Recruitment and appointment of new trustees**

The Trustees may appoint a person who is willing to act as a Trustee either to fill a vacancy or as an additional Trustee. The Charity may, by ordinary resolution appoint a person who is willing to act, to be a Trustee either to fill a vacancy or as an additional Trustee.

The Trustees may appoint one or more of their number to the unremunerated office of Managing Director or to any other unremunerated office under the Charity. Any such appointment may be made upon such terms as the Trustees determine. Any appointment of a Trustee to an executive office shall terminate if they cease to be a Trustee.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03857179 (England and Wales)

**Registered Charity number**

1079452

**Registered office**

2 Windermere Works  
Oldfield Court  
Windermere  
Cumbria  
LA23 2HJ

**Trustees**

B J B Drury  
J J Richards  
M D Pollard  
W F Smith  
K P Dorgan (resigned 30/4/2021)  
A Jackson  
E M Mullen  
R A Pow

**Company Secretary**

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Gillian Telford  
FMAAT  
RFM Lancaster Limited  
39 Northgate  
White Lund  
Morecambe  
Lancashire  
LA3 3PA

**Solicitors**

Progression Solicitors  
5 Crescent Road  
Windermere  
LA23 1EA

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
W F Smith - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**BOWNESS AND WINDERMERE COMMUNITY CARE**  
**TRUST**

**Independent examiner's report to the trustees of Bowness and Windermere Community Care Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Gillian Telford  
FMAAT  
RFM Lancaster Limited  
39 Northgate  
White Lund  
Morecambe  
LA3 3PA

Date: .....

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		21,025	-	21,025	200
<b>Charitable activities</b>					
Phoenix Centre		8,763	-	8,763	38,624
Luncheon Club		83	-	83	812
Public Toilets		-	5,000	5,000	133,639
Investment income	2	1,419	-	1,419	753
Other income		44,957	-	44,957	-
<b>Total</b>		<u>76,247</u>	<u>5,000</u>	<u>81,247</u>	<u>174,028</u>
<b>EXPENDITURE ON</b>					
Raising funds		3,936	-	3,936	-
<b>Charitable activities</b>					
Phoenix Centre	3	43,989	-	43,989	53,583
Luncheon Club		-	-	-	5,441
Public Toilets		80	19,606	19,686	124,891
Windermeals		17,702	-	17,702	-
<b>Total</b>		<u>65,707</u>	<u>19,606</u>	<u>85,313</u>	<u>183,915</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>10,540</u>	<u>(14,606)</u>	<u>(4,066)</u>	<u>(9,887)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>767,411</u>	<u>34,855</u>	<u>802,266</u>	<u>812,153</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>777,951</u></u>	<u><u>20,249</u></u>	<u><u>798,200</u></u>	<u><u>802,266</u></u>

The notes form part of these financial statements

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**BALANCE SHEET  
31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	601,260	-	601,260	619,488
<b>CURRENT ASSETS</b>					
Debtors	9	5,367	-	5,367	15,596
Cash at bank		173,288	21,442	194,730	175,838
		<u>178,655</u>	<u>21,442</u>	<u>200,097</u>	<u>191,434</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(1,964)	(1,193)	(3,157)	(8,656)
		<u>176,691</u>	<u>20,249</u>	<u>196,940</u>	<u>182,778</u>
<b>NET CURRENT ASSETS</b>					
		<u>176,691</u>	<u>20,249</u>	<u>196,940</u>	<u>182,778</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>777,951</u>	<u>20,249</u>	<u>798,200</u>	<u>802,266</u>
<b>NET ASSETS</b>					
		<u><u>777,951</u></u>	<u><u>20,249</u></u>	<u><u>798,200</u></u>	<u><u>802,266</u></u>
<b>FUNDS</b>					
11					
Unrestricted funds:					
General fund				187,010	160,947
Phoenix Centre Refurbishment Reserve				7,339	7,339
Phoenix Centre Capital Fund				347,898	365,920
Phoenix Revaluation Reserve				126,905	126,905
Phoenix Centre General Project Fund				108,799	107,380
Public Toilets				-	(1,080)
				<u>777,951</u>	<u>767,411</u>
Restricted funds:					
Public Toilets				20,249	34,855
				<u>20,249</u>	<u>34,855</u>
<b>TOTAL FUNDS</b>					
				<u><u>798,200</u></u>	<u><u>802,266</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**BALANCE SHEET - continued**  
**31 MARCH 2021**

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
W F Smith - Trustee

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Bowness And Windermere Community Care Trust is a private charitable company limited by guarantee, registered in England and Wales.

The financial statements are prepared in sterling which is the functional currency of the company and rounded to the nearest £.

**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.

**RAISING FUNDS**

Costs of generating funds comprise the costs associated with attracting voluntary income, the costs of fundraising and procuring investment income. As these costs are negligible, no figure has been attributed to this item.

**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.

**TANGIBLE FIXED ASSETS**

The freehold property was valued on 22 March 2010 by professional valuers Hackney & Leigh Ltd, Windermere and is included at the re-valued amount, the difference between the net book value prior to re-valuation and the market value being taken to the Revaluation reserve included in Unrestricted reserves. The Trustees seek an informal confirmation each year when the insurance is renewed from professional valuers Hackney & Leigh Ltd, Windermere to ensure that the market value of the property is still in line with that as stated in the accounts.

Depreciation is provided on fixed assets using the following rates and methods:-

Freehold Property - 2% straight line.

All other Fixed Assets - 20% reducing balance.

**TAXATION**

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

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**1. ACCOUNTING POLICIES - continued**

**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.

**GOVERNMENT GRANTS**

Grants have been accounted for using the performance model. The performance model requires that:

- A grant that does not impose specified future performance-related conditions on the recipient is recognised in income when the grant proceeds are received or receivable.
- A grant that imposes specified future performance-related conditions on the recipient is recognised in income only when the performance-related conditions are

**2. INVESTMENT INCOME**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Interest Receivable	1,419	753
	<u>          </u>	<u>          </u>

**3. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs (see note 4) £</b>
Phoenix Centre	43,989
Public Toilets	19,686
Windermeals	17,702
	<u>          </u>
	<u>81,377</u>

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**4. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Staff costs	12,540	12,859
Rent Rates and water	891	1,760
Insurance	3,295	3,320
Utilities	1,783	3,017
Telephone	536	631
Food	-	528
Taxis	-	3,225
Cleaning	502	478
Maintenance	2,954	7,939
Miscellaneous + Project Costs	755	1,575
Accountancy and independent examination fee	7,600	11,070
Toilets Direct Costs	4,002	52,361
Public Toilets overheads	10,589	67,130
Covid meals	17,702	-
Depreciation	18,228	18,022
	<u>81,377</u>	<u>183,915</u>

**5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	18,228	18,022
Independent examination fee	400	400
	<u>18,628</u>	<u>18,422</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

Let's Talk Shop Limited, a company of which W F Smith is a director and shareholder, provides administration services for which it received £1,397 (2020 £2,047). This is provided for in the Memorandum of Association.

Apart from the above, there were no Trustees' remuneration or other benefits for the year ended 31 March 2021, nor for the year ended 31 March 2020.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	200	-	200
<b>Charitable activities</b>			
Phoenix Centre	38,624	-	38,624
Luncheon Club	812	-	812
Public Toilets	-	133,639	133,639
Investment income	752	1	753
<b>Total</b>	<u>40,388</u>	<u>133,640</u>	<u>174,028</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Phoenix Centre	53,583	-	53,583
Luncheon Club	5,441	-	5,441
Public Toilets	1,080	123,811	124,891
<b>Total</b>	<u>60,104</u>	<u>123,811</u>	<u>183,915</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(19,716)</u>	<u>9,829</u>	<u>(9,887)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	787,127	25,026	812,153
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>767,411</u></u>	<u><u>34,855</u></u>	<u><u>802,266</u></u>

**8. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Office equipment £	Totals £
<b>COST</b>				
At 1 April 2020 and 31 March 2021	<u>901,100</u>	<u>7,976</u>	<u>1,371</u>	<u>910,447</u>
<b>DEPRECIATION</b>				
At 1 April 2020	282,644	7,054	1,261	290,959
Charge for year	18,022	184	22	18,228
At 31 March 2021	<u>300,666</u>	<u>7,238</u>	<u>1,283</u>	<u>309,187</u>
<b>NET BOOK VALUE</b>				
At 31 March 2021	<u>600,434</u>	<u>738</u>	<u>88</u>	<u>601,260</u>
At 31 March 2020	<u><u>618,456</u></u>	<u><u>922</u></u>	<u><u>110</u></u>	<u><u>619,488</u></u>

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	5,367	14,762
VAT	-	834
	<u>5,367</u>	<u>15,596</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,306	6,401
Social security and other taxes	302	305
VAT	598	-
Accrued expenses	951	1,950
	<u>3,157</u>	<u>8,656</u>

**11. MOVEMENT IN FUNDS**

	<b>At 1/4/20</b>	<b>Net movement</b>	<b>At</b>
	<b>£</b>	<b>in funds</b>	<b>31/3/21</b>
		<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	159,867	27,143	187,010
Phoenix Centre Refurbishment Reserve	7,339	-	7,339
Phoenix Centre Capital Fund	365,920	(18,022)	347,898
Phoenix Revaluation Reserve	126,905	-	126,905
Phoenix Centre General Project Fund	107,380	1,419	108,799
	<u>767,411</u>	<u>10,540</u>	<u>777,951</u>
<b>Restricted funds</b>			
Public Toilets	34,855	(14,606)	20,249
	<u>802,266</u>	<u>(4,066)</u>	<u>798,200</u>

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	74,828	(47,685)	27,143
Phoenix Centre Capital Fund	-	(18,022)	(18,022)
Phoenix Centre General Project Fund	1,419	-	1,419
	<u>76,247</u>	<u>(65,707)</u>	<u>10,540</u>
<b>Restricted funds</b>			
Public Toilets	5,000	(19,606)	(14,606)
	<u>81,247</u>	<u>(85,313)</u>	<u>(4,066)</u>

**Comparatives for movement in funds**

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
<b>Unrestricted funds</b>			
General fund	162,311	(1,364)	160,947
Phoenix Centre Refurbishment Reserve	7,339	-	7,339
Phoenix Centre Capital Fund	383,942	(18,022)	365,920
Phoenix Revaluation Reserve	126,905	-	126,905
Phoenix Centre General Project Fund	106,630	750	107,380
Public Toilets	-	(1,080)	(1,080)
	<u>787,127</u>	<u>(19,716)</u>	<u>767,411</u>
<b>Restricted funds</b>			
Public Toilets	25,026	9,829	34,855
	<u>812,153</u>	<u>(9,887)</u>	<u>802,266</u>

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	39,638	(41,002)	(1,364)
Phoenix Centre Capital Fund	-	(18,022)	(18,022)
Phoenix Centre General Project Fund	750	-	750
Public Toilets	-	(1,080)	(1,080)
	<u>40,388</u>	<u>(60,104)</u>	<u>(19,716)</u>
<b>Restricted funds</b>			
Public Toilets	133,640	(123,811)	9,829
	<u>174,028</u>	<u>(183,915)</u>	<u>(9,887)</u>

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

	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
<b>Unrestricted funds</b>			
General fund	162,311	25,779	188,090
Phoenix Centre Refurbishment Reserve	7,339	-	7,339
Phoenix Centre Capital Fund	383,942	(36,044)	347,898
Phoenix Revaluation Reserve	126,905	-	126,905
Phoenix Centre General Project Fund	106,630	2,169	108,799
Public Toilets	-	(1,080)	(1,080)
	<u>787,127</u>	<u>(9,176)</u>	<u>777,951</u>
<b>Restricted funds</b>			
Public Toilets	25,026	(4,777)	20,249
	<u>812,153</u>	<u>(13,953)</u>	<u>798,200</u>

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	114,466	(88,687)	25,779
Phoenix Centre Capital Fund	-	(36,044)	(36,044)
Phoenix Centre General Project Fund	2,169	-	2,169
Public Toilets	-	(1,080)	(1,080)
	<u>116,635</u>	<u>(125,811)</u>	<u>(9,176)</u>
<b>Restricted funds</b>			
Public Toilets	138,640	(143,417)	(4,777)
	<u>255,275</u>	<u>(269,228)</u>	<u>(13,953)</u>

Purpose of funds

Phoenix Capital Fund - arose on redevelopment of the Phoenix Centre.

Phoenix Revaluation Reserve - arose from revaluation of the Phoenix Centre on 22 March 2010.

Phoenix Centre General Project Fund - set aside for future development of the Phoenix Centre.

Phoenix Centre Refurbishment Reserve - for refurbishment of the Phoenix Centre.

Public Toilets - for operation, maintenance and management of the Public Toilets. The total income of this project has been treated as a restricted fund as some of the income received has been provided by public bodies who would be unlikely to be able to agree to the income being applied for other purposes.

The Trust has started to undertake other projects, the funding for which is likely to be restricted. As these are small and not significant to the other funds as at 31 March 2021 they have not been analysed separately in the accounts.

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**BOWNESS AND WINDERMERE COMMUNITY CARE  
TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	21,025	200
<b>Investment income</b>		
Interest Receivable	1,419	753
<b>Charitable activities</b>		
Income	11,851	158,824
Recharges for Utilities	1,995	13,251
Grants	-	1,000
	<hr/>	<hr/>
	13,846	173,075
<b>Other income</b>		
Government grants	44,957	-
	<hr/>	<hr/>
<b>Total incoming resources</b>	81,247	174,028
 <b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Bad debts	3,936	-
<b>Charitable activities</b>		
Wages	12,540	12,859
Rent Rates and water	891	1,760
Insurance	3,295	3,320
Utilities	1,783	3,017
Telephone	536	631
Food	-	528
Taxis	-	3,225
Cleaning	502	478
Maintenance	2,954	7,939
Miscellaneous + Project Costs	755	1,575
Accountancy and independent examination fee	7,600	11,070
Toilets Direct Costs	4,002	52,361
Public Toilets overheads	10,589	67,130
Covid meals	17,702	-
Depreciation of tangible fixed assets	18,228	18,022
	<hr/>	<hr/>
	81,377	183,915
	<hr/>	<hr/>
Total resources expended	85,313	183,915
	<hr/>	<hr/>
<b>Net expenditure</b>	(4,066)	(9,887)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements