

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>		<b>76,247</b>	<b>5,000</b>	<b>81,247</b>	<b>174,028</b>
<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>		<b>65,707</b>	<b>19,606</b>	<b>85,313</b>	<b>183,915</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>10,540</b>	<b>(14,606)</b>	<b>(4,066)</b>	<b>(9,887)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>767,411</b>	<b>34,855</b>	<b>802,266</b>	<b>812,153</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>777,951</b>	<b>20,249</b>	<b>798,200</b>	<b>802,266</b>

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)
<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
<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	<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 £1,397 (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>	40,388	133,640	174,028
<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>	60,104	123,811	183,915
<b>NET INCOME/(EXPENDITURE)</b>	(19,716)	9,829	(9,887)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	787,127	25,026	812,153
<b>TOTAL FUNDS CARRIED FORWARD</b>	767,411	34,855	802,266

**8. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Office equipment £	Totals £
<b>COST</b>				
At 1 April 2020 and 31 March 2021	901,100	7,976	1,371	910,447
<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	300,666	7,238	1,283	309,187
<b>NET BOOK VALUE</b>				
At 31 March 2021	600,434	738	88	601,260
At 31 March 2020	618,456	922	110	619,488

**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 in funds</b>	<b>At 31/3/21</b>
	<b>£</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>
<b>TOTAL FUNDS</b>			

**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
	<hr/> 76,247	<hr/> (65,707)	<hr/> 10,540
<b>Restricted funds</b>			
Public Toilets	5,000	(19,606)	(14,606)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<hr/> <u>81,247</u>	<hr/> <u>(85,313)</u>	<hr/> <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)
	<hr/> 787,127	<hr/> (19,716)	<hr/> 767,411
<b>Restricted funds</b>			
Public Toilets	25,026	9,829	34,855
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<hr/> <u>812,153</u>	<hr/> <u>(9,887)</u>	<hr/> <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)
	<hr/> 40,388	<hr/> (60,104)	<hr/> (19,716)
<b>Restricted funds</b>			
Public Toilets	133,640	(123,811)	9,829
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<hr/> 174,028	<hr/> (183,915)	<hr/> (9,887)

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)
	<hr/> 787,127	<hr/> (9,176)	<hr/> 777,951
<b>Restricted funds</b>			
Public Toilets	25,026	(4,777)	20,249
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<hr/> 812,153	<hr/> (13,953)	<hr/> 798,200



**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:

	Incoming resources £	Resources expended £	Movement in funds £
<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)
	<hr/>	<hr/>	<hr/>
	116,635	(125,811)	(9,176)
<b>Restricted funds</b>			
Public Toilets	138,640	(143,417)	(4,777)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	255,275	(269,228)	(13,953)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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/> 13,846	<hr/> 173,075
<b>Other income</b>		
Government grants	44,957	-
<b>Total incoming resources</b>	<hr/> 81,247	<hr/> 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/> 81,377	<hr/> 183,915
<b>Total resources expended</b>	<hr/> 85,313	<hr/> 183,915
<b>Net expenditure</b>	<hr/> (4,066)	<hr/> (9,887)

This page does not form part of the statutory financial statements