

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**

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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 meals 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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		9,056	-	9,056	21,025
Charitable activities					
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
Total		<u>43,726</u>	<u>-</u>	<u>43,726</u>	<u>81,247</u>
EXPENDITURE ON					
Raising funds		1,563	-	1,563	3,936
Charitable activities	3				
Phoenix Centre		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
Total		<u>63,749</u>	<u>15,184</u>	<u>78,933</u>	<u>85,313</u>
NET INCOME/(EXPENDITURE)		(20,023)	(15,184)	(35,207)	(4,066)
Transfers between funds	11	<u>5,065</u>	<u>(5,065)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(14,958)	(20,249)	(35,207)	(4,066)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>777,951</u>	<u>20,249</u>	<u>798,200</u>	<u>802,266</u>
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS					
Tangible assets	8	583,072	-	583,072	601,260
CURRENT ASSETS					
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>
CREDITORS					
Amounts falling due within one year	10	(2,891)	(1,193)	(4,084)	(3,157)
NET CURRENT ASSETS		<u>179,921</u>	<u>-</u>	<u>179,921</u>	<u>196,940</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>762,993</u>	<u>-</u>	<u>762,993</u>	<u>798,200</u>
NET ASSETS		<u>762,993</u>	<u>-</u>	<u>762,993</u>	<u>798,200</u>
FUNDS	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
TOTAL FUNDS				<u>762,993</u>	<u>798,200</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

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

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4) £
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

	2022	2021
	£	£
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>

5. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	18,188	18,228
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 £1,320 (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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	21,025	-	21,025
Charitable activities			
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
Total	<u>76,247</u>	<u>5,000</u>	<u>81,247</u>
EXPENDITURE ON			
Raising funds	3,936	-	3,936
Charitable activities			
Phoenix Centre	43,989	-	43,989
Public Toilets	80	19,606	19,686
Windermeals	17,702	-	17,702
Total	<u>65,707</u>	<u>19,606</u>	<u>85,313</u>
NET INCOME/(EXPENDITURE)	10,540	(14,606)	(4,066)
RECONCILIATION OF FUNDS			
Total funds brought forward	767,411	34,855	802,266
TOTAL FUNDS CARRIED FORWARD	<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 £
COST				
At 1 April 2021 and 31 March 2022	901,100	7,976	1,371	910,447
DEPRECIATION				
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
NET BOOK VALUE				
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 £
Unrestricted funds				
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>
Restricted funds				
Public Toilets	20,249	(15,184)	(5,065)	-
	<u>20,249</u>	<u>(15,184)</u>	<u>(5,065)</u>	<u>-</u>
TOTAL FUNDS	<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 £
Unrestricted funds			
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>
Restricted funds			
Public Toilets	-	(15,184)	(15,184)
	<u>-</u>	<u>(15,184)</u>	<u>(15,184)</u>
TOTAL FUNDS	<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

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
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>
Restricted funds			
Public Toilets	34,855	(14,606)	20,249
	<u>34,855</u>	<u>(14,606)</u>	<u>20,249</u>
TOTAL FUNDS	<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:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
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>
Restricted funds			
Public Toilets	5,000	(19,606)	(14,606)
	<u>5,000</u>	<u>(19,606)</u>	<u>(14,606)</u>
TOTAL FUNDS	<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 £
Unrestricted funds				
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
	767,411	(9,483)	5,065	762,993
Restricted funds				
Public Toilets	34,855	(29,790)	(5,065)	-
TOTAL FUNDS	802,266	(39,273)	-	762,993

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 £
Unrestricted funds			
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
	119,973	(129,456)	(9,483)
Restricted funds			
Public Toilets	5,000	(34,790)	(29,790)
TOTAL FUNDS	124,973	(164,246)	(39,273)

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**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	9,056	21,025
Investment income		
Interest Receivable	416	1,419
Charitable activities		
Income	2,561	11,851
Recharges for Utilities	29,756	1,995
	<u>32,317</u>	<u>13,846</u>
Other income		
Government grants	1,937	44,957
Total incoming resources	<u>43,726</u>	<u>81,247</u>
EXPENDITURE		
Other trading activities		
Bad debts	1,563	3,936
Charitable activities		
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>
Total resources expended	<u>78,933</u>	<u>85,313</u>
Net expenditure	<u>(35,207)</u>	<u>(4,066)</u>

This page does not form part of the statutory financial statements