

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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		180	-	180	9,056
Charitable activities					
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
Total		<u>25,125</u>	<u>-</u>	<u>25,125</u>	<u>43,726</u>
EXPENDITURE ON					
Raising funds		-	-	-	1,563
Charitable activities					
Phoenix Centre	4	57,965	-	57,965	50,773
Luncheon Club		-	-	-	312
Public Toilets		-	-	-	15,184
Windermeals		1,492	-	1,492	11,101
Total		<u>59,457</u>	<u>-</u>	<u>59,457</u>	<u>78,933</u>
NET INCOME/(EXPENDITURE)		(34,332)	-	(34,332)	(35,207)
RECONCILIATION OF FUNDS					
Total funds brought forward		762,993	-	762,993	798,200
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS					
Tangible assets	9	564,918	-	564,918	583,072
CURRENT ASSETS					
Debtors	10	728	-	728	1,738
Cash at bank		164,298	-	164,298	182,267
		<u>165,026</u>	<u>-</u>	<u>165,026</u>	<u>184,005</u>
CREDITORS					
Amounts falling due within one year	11	(1,283)	-	(1,283)	(4,084)
NET CURRENT ASSETS		<u>163,743</u>	<u>-</u>	<u>163,743</u>	<u>179,921</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>728,661</u>	<u>-</u>	<u>728,661</u>	<u>762,993</u>
NET ASSETS		<u>728,661</u>	<u>-</u>	<u>728,661</u>	<u>762,993</u>
FUNDS	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
				<u>728,661</u>	<u>762,993</u>
TOTAL FUNDS				<u>728,661</u>	<u>762,993</u>

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

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

3. INVESTMENT INCOME

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

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)
	£
Phoenix Centre	57,965
Windermere	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

	2023	2022
	£	£
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):

	2023	2022
	£	£
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

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,056	-	9,056
Charitable activities			
Phoenix Centre	32,317	-	32,317
Investment income	416	-	416
Other income	1,937	-	1,937
Total	<u>43,726</u>	<u>-</u>	<u>43,726</u>
EXPENDITURE ON			
Raising funds	1,563	-	1,563
Charitable activities			
Phoenix Centre	50,773	-	50,773
Luncheon Club	312	-	312
Public Toilets	-	15,184	15,184
Windermeals	11,101	-	11,101
Total	<u>63,749</u>	<u>15,184</u>	<u>78,933</u>
NET INCOME/(EXPENDITURE)	(20,023)	(15,184)	(35,207)
Transfers between funds	<u>5,065</u>	<u>(5,065)</u>	<u>-</u>
Net movement in funds	(14,958)	(20,249)	(35,207)
RECONCILIATION OF FUNDS			
Total funds brought forward	777,951	20,249	798,200
TOTAL FUNDS CARRIED FORWARD	<u><u>762,993</u></u>	<u><u>-</u></u>	<u><u>762,993</u></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 £
COST				
At 1 April 2022 and 31 March 2023	901,100	7,976	1,371	910,447
DEPRECIATION				
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
NET BOOK VALUE				
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
	<u>728</u>	<u>1,738</u>

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
	<u>1,283</u>	<u>4,084</u>

12. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
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
	<u>762,993</u>	<u>(34,332)</u>	<u>-</u>	<u>728,661</u>
TOTAL FUNDS	<u>762,993</u>	<u>(34,332)</u>	<u>-</u>	<u>728,661</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

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
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>
TOTAL FUNDS	<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 £
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>

Comparative 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 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 £
Unrestricted funds				
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>
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>(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 £
Unrestricted funds			
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>
Restricted funds			
Public Toilets	-	(15,184)	(15,184)
	<u>-</u>	<u>(15,184)</u>	<u>(15,184)</u>
TOTAL FUNDS	<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**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	180	9,056
Other trading activities		
Rental Income	(90)	-
Investment income		
Interest Receivable	1,303	416
Charitable activities		
Income	22,532	2,561
Recharges for Utilities	-	29,756
	<u>22,532</u>	<u>32,317</u>
Other income		
Government grants	1,200	1,937
Total incoming resources	<u>25,125</u>	<u>43,726</u>
EXPENDITURE		
Other trading activities		
Bad debts	-	1,563
Charitable activities		
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>
Total resources expended	<u>59,457</u>	<u>78,933</u>
Net expenditure	<u>(34,332)</u>	<u>(35,207)</u>

This page does not form part of the statutory financial statements