

**East Radnorshire Day Centre**  
**Financial Statements**  
**For the year ended 31st March 2021**  
**Registered Charity No. 1088491**  
**Company No. 4243987**

**East Radnorshire Day Centre**  
**Financial Statements**  
**For the year ended 31st March 2021**  
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**East Radnorshire Day Centre**  
**Report of the Directors and Trustees**  
**For the Year Ended 31st March 2021**

The Trustees (who are also the Directors for the purpose of Company Law) have pleasure in presenting their annual report and the audited financial statements for the year ended 31st March 2021. The provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS 102)) effective 1 January 2015, have been adopted in preparing the annual report and financial statements of the charity.

**1. REFERENCE AND ADMINISTRATIVE DETAILS**

Charity Name: East Radnorshire Day Centre

Charity Registration: 1088491

Company Registration: 4243987

Registered Office: Scottleton Street  
Presteigne  
Powys  
LD8 2BL

Independent Examiners: Mid Wales Accountants Ltd  
T/A Moore Scott & Co  
First Floor  
The Old Town Hall  
Temple Street  
Llandrindod Wells  
Powys  
LD1 5DL

**East Radnorshire Day Centre**  
**Report of the Directors and Trustees**  
**For the Year Ended 31st March 2021**

The following people were directors and officers of the charity on the date of approval of the report:

<b>DIRECTORS/ TRUSTEES</b>	<b>ROLE</b>	<b>ELECTED BY</b>	<b>DATE ELECTED</b>	<b>DATE RESIGNED</b>
Dilwyn Price	Director		2012	
Michael Jones	Director		2001	
Stephen Powell	Director		2012	
Judith Charlton	Director		2012	
Trevor Owens	Director		2018	
Deborah Edwards	Director		2018	
Roger Curtis	Director		2013	
Beverley Baynham	Director		2019	

## **2. STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

East Radnorshire Day Centre is a registered charity and a company limited by guarantee. The maximum liability of each member is limited to ten pounds. At 31st March 2021 the company had 8 members. East Radnorshire Day Centre is governed by its Memorandum and Articles of Association.

The charity has expanded the services it offers to incorporate the East Radnor Home Support Service. This runs alongside the day centre and is governed in the same way as it is all run under the umbrella of the East Radnorshire Day Centre. Home support officers practice low level assistance on day to day matters and also provide a 24-hour rapid response to emergencies. This emergency service operates throughout the year with on call staff.

East Radnorshire Day Centre was incorporated as a Company Limited by Guarantee on 18 September 2002. The charity commenced operations in 1996.

### **Recruitment, Appointment of Trustees**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006.

The trustees are also responsible for safeguarding the assets of the charity and hence taking

reasonable steps for the prevention and detection of other regularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small company's regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (2016)

### **Induction of Trustees**

Newly appointed Trustees are provided with a comprehensive induction to East Radnorshire Day Centre through the provision of training courses and mentoring by established trustees.

**East Radnorshire Day Centre  
Report of the Directors and Trustees  
For the Year Ended 31st March 2021**

**Organisational Structure**

East Radnorshire Day Centre is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. The Trustees carry the ultimate responsibility for the conduct of East Radnorshire Day Centre and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to senior management. A register of members' interests is maintained at the registered office and is available to the public.

**Related Parties**

The charity co-operates and liaises with a number of other services, local charities and social services departments on behalf of clients. Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

**Major risks**

East Radnorshire Day Centre has worked on a Corporate Risk Management exercise. A risk management strategy and risk register were agreed by the Trustee Board. The Trustees recognise that any major risks to which the charity is exposed need to be reviewed and systems put in place to mitigate those risks. To that end East Radnorshire Day Centre is continually monitoring and managing its risk, reviewing the corporate risk register and ensuring action plans are in place to mitigate its key risks.

Included in external risks is that of the loss of funding. The effects of this have been minimised by the procedures in place, which have resulted in funding being secured from a variety of sources. The charity continues to seek to diversify its funding sources. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are reviewed annually to ensure that they still meet the needs of the charity.

**3. OBJECTIVES AND ACTIVITIES**

**Objects**

The charity is constituted as a company limited by guarantee and governed by a memorandum and articles of association.

**East Radnorshire Day Centre  
Report of the Directors and Trustees  
For the Year Ended 31st March 2021**

**Aims, Objectives, Strategies and Activities for the Year**

The charity's objectives remain to support vulnerable adults.

However, the way in which we support people has changed and is evolving during the pandemic.

Day Care was temporarily ceased due to the local authority deeming it as unsafe to continue due to Covid-19. But unfortunately, we were unable to open throughout the year. The service has adapted and evolved to meet the needs of the community and provided services that were essential in times of isolation.

Home Support was set up as a pilot project in January 2018 and is fully funded by Powys County Council. This service was excellently placed to blend seamlessly into the charity.

Unfortunately, we had to make several members of part time staff redundant in the Autumn of 2020 and some core members of staff were seconded to Home Support. These retained members of staff have worked tirelessly throughout the pandemic often putting themselves and their families at risk of catching Covid.

Activities for the year included a meals delivery service, prescription delivery to those isolating, telephone monitory calls, essential/emergency shopping, support with benefits, transport to appointments,

The Trustees met regularly to manage the company's affairs and its fundraising initiatives, Covid permitting.

The staff manage the day-to-day activity of the charity.

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**East Radnorshire Day Centre**  
**Report of the Directors and Trustees**  
**For the Year Ended 31st March 2021**

**4. ACHIEVEMENTS AND PERFORMANCE**

**Charitable Activities**

Service Users are being referred regularly into the services provided by the charity.

**Fundraising Activities**

Total income for the year was £268,416 an increase of £7,719 on 2019/2020.

**Factors Affecting the Achievement of Objectives**

In order to strengthen the effectiveness of its services, the charity has continued to develop partnerships with other agencies and businesses. East Radnorshire Day Centre works in partnership through referrals with many organisations in the Private, Statutory and Voluntary Sectors.

Over the last year we have continued to deliver outstanding quality care, supporting our vulnerable service users with their often-complex care needs.

Funding as always is an issue, and we continue to work closely with Powys County Council to negotiate a longer-term viable contract. As well as continuing to fundraise locally and apply to grant awarding bodies.

East Radnor Home Support was fully funded by Powys County Council throughout the accounting period.



**East Radnorshire Day Centre**  
**Report of the Directors and Trustees**  
**For the Year Ended 31st March 2021**

## **5. FINANCIAL REVIEW**

### **Financial Position**

Incoming resources in the year were £268,416 (2019/2020 £260,698). Of this £89,852 (2018/2019 £89,852) related to project restricted activities.

### **Reserves Policy**

Previously, East Radnorshire Day Centre was required to ensure that free monies are available in each financial year to meet a reasonably foreseeable contingency. During this financial climate, the charity will take all necessary steps to ensure that the charity provides a best value of service.

### **Principle Funding Sources**

The Directors extend their gratitude for the many generous donations we have received in the year. Without the generosity of these gifts the centre would not be able to continue its valuable work.

### **Funds in Deficit**

No funds were in deficit at the balance sheet date.

### **Investment Policy**

As required in its Memorandum paragraph 4.15, in furtherance of its objects, and for no other purposes, the Company has the power to invest the monies of the Company not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

**East Radnorshire Day Centre**  
**Report of the Directors and Trustees**  
**For the Year Ended 31st March 2021**

## **6. FUTURE PLANS**

At the end of the accounting period, we had entered a state of national emergency due to a worldwide pandemic. The future is unclear regarding the provision of day care and the charity must look at other care services that may be provided.

Registration with the Care Inspectorate Wales (CIW) is in progress.

Diversifying and responding to current needs in the care sector is a priority for the coming year.

Securing long term core funding is a priority for the service, in order to offer stability for the staff and service users. We will continue to work closely with Powys County Council Social Services Department to establish what services they would like to buy in from us.

The Home Support Project has progressed well, and we look to continue to expand and develop this service and to secure long term funding.

## **7. DIRECTORS' RESPONSIBILITIES**

Company Law and Charity Law require the Directors to prepare financial statements for each financial year, which give a true and fair view of the East Radnorshire Day Centre and of the surplus or deficit for that period. In preparing those financial statements, the Directors are required to: -

- (a) select suitable accounting policies and then apply them consistently,
- (b) make judgements and estimates that are reasonable and prudent,
- (c) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- (d) prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the company will continue in operation.

The Directors are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of East Radnorshire Day Centre and to enable them to ensure that the financial statements comply with the Companies Act, 2006.

The Directors are responsible for ensuring that the company maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against material loss or unauthorised use and to prevent and detect fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and reporting by Charities and in

accordance with the special provisions of the Companies Act 2006 relating to small companies.

.....ERDC Chairman      27<sup>th</sup> Sept 2021

## **Independent Examiners Report to the Directors of East Radnorshire Day Centre**

I report on the accounts of East Radnorshire Day Centre for the year ended 31st March 2021 which are set out on pages 11 to 20.

### **Respective responsibilities of directors and examiner.**

The directors of East Radnorshire Day Centre are responsible for the preparation of the accounts. The directors consider that an audit is not required for this year under section 144 of The Charities Act 2011 ("the Charities Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

It is my responsibility to:

- ☐ Examine the accounts under section 145 of the Charities Act,
- ☐ To follow procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b)) of the Charities Act, and
- ☐ To state whether particular matters have come to my attention.

### **Basis of Independent Examiners Report**

My examination was carried out in accordance with the general Directions given by the Charity Commissioners.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from you as directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out on the statement below.

### **Independent Examiners Statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- ☐ the accounting records were not kept in accordance with section 130 of the Charities Act; or
- ☐ the accounts did not accord with the accounting records; or
- ☐ the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have 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.

**East Radnorshire Day Centre**  
**Statement of financial activities for the year ended 31/03/21**  
**Incorporating the Income and Expenditure Account**

	Note	Unrestrict ed funds	Restricted funds	Develop ment Fund	Total funds 2021	Total funds 2020
		£	£	£	£	£
Income and Endowments from	1b					
Income from donations and legacies	2a	7,920			7,920	21,534
Income from other trading activities	2b	652			652	2,048
Income from investments	2c	107			107	646
Income from charitable activities	3	169,885	89,852		259,737	236,470
	4				-	-
<b>Total income and endowments</b>		<b>178,564</b>	<b>89,852</b>	<b>-</b>	<b>268,416</b>	<b>260,698</b>
Expenditure on						
Expenditure on Raising funds	5					
Expenditure on Charitable activities	5	130,984	90,000		220,984	267,744
<b>Total Expenditure</b>	<b>5</b>	<b>130,984</b>	<b>90,000</b>	<b>-</b>	<b>220,984</b>	<b>267,744</b>
<b>Net income/(expenditure)</b>	<b>6</b>	<b>47,580</b>	<b>(148)</b>	<b>-</b>	<b>47,432</b>	<b>(7,046)</b>
Transfers between funds		-	-	-	-	-
<b>Net movement in funds for the year</b>		<b>47,580</b>	<b>(148)</b>	<b>-</b>	<b>47,432</b>	<b>(7,046)</b>
Balances brought forward 2020	12	100,054	36,876	-	136,930	143,976
<b>Balances carried forward 2021</b>	<b>12</b>	<b>147,634</b>	<b>36,728</b>	<b>-</b>	<b>184,362</b>	<b>136,930</b>

There are no recognised gains or losses in the year, other than those included in the statement of financial activities.

All activities derive from continuing operations.



**East Radnorshire Day Centre**  
**Balance Sheet as at 31st March 2021**

	Note	Unrestricted Funds	Restricted Funds	Total 2021 £	2020 £
<b>Fixed Assets</b>					
Tangible Fixed Assets	8	27,209	-	27,209	34,729
<b>Current Assets</b>					
Debtors	9	1,285	-	1,285	1,037
Short term deposits					
Cash at bank and in hand		125,499	36,728	162,227	107,052
		126,784	36,728	163,512	108,089
Creditors - amounts falling due within one year	10	6,360	-	6,360	5,888
<b>Net Current Assets</b>		120,425	36,728	157,153	102,201
<b>Net assets</b>		147,634	36,728	184,362	136,930
Represented by:					
<b>Funds of the Charity</b>					
Unrestricted funds					
Accumulated fund		115,634		115,634	68,054
Designated funds		32,000		32,000	32,000
Restricted Funds	13		36,728	36,728	36,876
		147,634	36,728	184,362	136,930

These financial statements have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and delivered in accordance with the provisions applicable to company's subject to the small company's regime.

For the financial year ending 31 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Board on 27<sup>th</sup> September 2021 and signed on their behalf by: -

ERDC

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Director & Treasurer

## **East Radnorshire Day Centre**

### **Notes to the financial statements for the year ended 31st March 2021**

#### **1. Accounting policies**

##### **13. Accounting basis**

The financial statements have been prepared under the historical cost convention and are in accordance with the Companies Act 2006, applicable accounting standards and the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS 102)) effective 1 January 2015. The adoption of the revised SORP has resulted in reclassification of some items and the comparatives have been amended accordingly without any effect on net incoming resources.

##### **14. Incoming resources**

###### **i) Grants receivable**

Grants made to finance the activities of the charity are credited to the income and expenditure account in the period to which they relate.

###### **ii) Bank interest**

Bank interest is included in the income and expenditure account on receipt.

###### **iii) Other income**

Sales of services are included in the income and expenditure account in the period to which they relate. Other income, including donations, gifts and covenants are included as they were received.

###### **iv) Gifts and Intangible income**

In addition to the above, the charity also receives help and support in the form of voluntary assistance in advising the public. This help and support is not included in the financial statements. However, its value to the Charity has been estimated and disclosed in the Directors' report.

###### **v) Deferred income**

Grants received in advance of the period in which the funder requires the expenditure to be applied will be reflected in deferred income within the balance sheet.



## **East Radnorshire Day Centre**

### **Notes to the financial statements for the year ended 31st March 2021**

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

##### **15. Resources expended**

All expenditure is accounted for on an accruals basis. All expenditure directly related to the provision of advice services is included within charitable expenditure. Other costs incurred have been allocated between fundraising and publicity and management and administration as appropriate. Where such costs relate to more than one functional cost category they have been split on an estimate of time or floor space basis, as appropriate.

##### **16. Fixed assets and depreciation**

Fixed assets are included at cost.

Depreciation is charged on the following basis on the costs of the assets over their estimated useful lives as follows: -

Fixtures, fittings and equipment	-	20% reducing
balance		
Motor Vehicles	-	20% reducing balance

The depreciation policy has been reviewed in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS 102)) effective 1 January 2015 and no change has been made from the previous year.

##### **17. Restricted funds**

Income received for the restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated.

##### **18. Designated funds**

Designated funds are allocated out of unrestricted funds by the Trustees for specific purposes. The use of such funds is at the Trustees' discretion.

#### **g) Cash Flow**

The charity has taken advantage of the exemptions in FRS 102 from the requirement to produce a cash flow statement on the grounds that it is a small company.

## East Radnorshire Day Centre

### Notes to the financial statements for the year ended 31st March 2021

<b>2 Income and endowments</b>						
	Unrestricted	Restricted	2021 Total	2020		
	£	£	£	£		
<b>a Donations &amp; legacies</b>						
Donations	7,920		7,920	17,355		
Fund Raising	652		652	3,871		
Gift Aid	-		-	308		
	<u>8,572</u>	<u>-</u>	<u>8,572</u>	<u>21,534</u>		
<b>b Income from Hire Charges</b>						
Local Community Groups	-	-	-	2,048		
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,048</u>		
<b>c Income from investments</b>						
Bank Interest received	<u>107</u>	<u>-</u>	<u>107</u>	<u>646</u>		
<b>3 Income from Charitable Activities</b>						
	Unrestricted	Restricted	2021 Total	2,020		
	£	£	£	£		
Income	169,885	89,852	259,737	235,527		
	<u>169,885</u>	<u>89,852</u>	<u>259,737</u>	<u>235,527</u>		
<b>4 Other Income</b>						
	Unrestricted	Restricted	2021 Total	2,020		
	£	£	£	£		
Profit on disposal of fixed assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		

## Notes to the financial statements for the year ended 31st March 2021

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## Notes to the financial statements for the year ended 31st March 2021

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## East Radnorshire Day Centre

### Notes to the financial statements for the year ended 31st March 2021

#### 8 Fixed assets

	Equipment	Vehicles	Building	Total
	£	£	£	£
Cost				
At 01/04/20	21,899	88,380	17,881	128,160
Additions				
Disposals				
At 31/03/21	<u>21,899</u>	<u>88,380</u>	<u>17,881</u>	<u>128,160</u>
Depreciation				
At 01/04/20	20,953	57,814	14,664	93,431
Charge for the year	336	6,113	1,071	7,520
Disposals				0
1	<u>21,289</u>	<u>63,927</u>	<u>15,735</u>	<u>100,951</u>
NBV 2021	<u>610</u>	<u>24,453</u>	<u>2,146</u>	<u>27,209</u>
NBV 2020	<u>946</u>	<u>30,566</u>	<u>3,217</u>	<u>34,729</u>

#### 9 Debtors

	2021	2020
	£	£
Trade debtors	1,285	1,038
	<u>1,285</u>	<u>1,038</u>

#### 10 Creditors - amounts falling due within one year

	2021	2020
	£	£
Trade creditors	5,580	5,108
Accruals	780	756
	<u>6,360</u>	<u>5,864</u>

## Notes to the financial statements for the year ended 31st March 2021

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## **East Radnorshire Day Centre**

### **Notes to the financial statements for the year ended 31st March 2021**

#### **13. Purposes of restricted funds**

A designated fund for redundancy and winding up costs is in place with a balance of £20,000.

A designated fund also exists for equipment purchases with a balance of £25,000. This includes items such as replacing an accessible minibus or large pieces of specialist care equipment.

Funding for the Home Support Project is paid to the East Radnorshire Day Centre and whilst most purchases can be apportioned appropriately it can be difficult to show on the financial statements. An in-house breakdown of expenditure specifically for Home Support is available. For example, 50% of the chief officer's salary and 25% of the administration costs are apportioned to Home Support.

Mrs Beverley Baynham – Chief Officer  
East Radnorshire Day Centre