

Charity registration number 1105054

Company registration number 05019104 (England and Wales)

KENILWORTH COMMUNITY CARE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

KENILWORTH COMMUNITY CARE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees/Directors

D A Lansdowne
S Luff
F Bunker
A Dalton
S J Laverene (Appointed 5 July 2022)
A W Metcalf (Appointed 5 July 2022)
E A Stevens (Appointed 5 July 2022)

Secretary

J Eastaugh

Charity number

1105054

Company number

05019104

Registered office

65 Waverley Road
Kenilworth
Warwickshire
UK
CV8 1JL

Accountants

Flemons & Co Limited
70 Priory Road
Kenilworth
Warwickshire
CV8 1LQ

KENILWORTH COMMUNITY CARE

CONTENTS

	Page
Trustees/Directors report	1 - 2
Accountants' report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 14

KENILWORTH COMMUNITY CARE

TRUSTEES/DIRECTORS REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report and accounts for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Companies Act 2006 and the Statement of Recommended Practice "Accounting and Reporting by Charities applicable in the UK and the Republic of Ireland (FRS 102)".

Objectives and activities

The vision of Kenilworth Community Care is that older people from Kenilworth and its immediate vicinity, particularly the frail and those experiencing a sense of loneliness and isolation, live a fulfilling life.

The mission is to provide the opportunity of social contact, support and a range of enjoyable activities, in a safe environment. We aim to be the most effective and efficient provider of day care for older people in Kenilworth and its vicinity, and be known as such by all stakeholders.

Achievements and performance

a) Providing day care at Waverley

In addition to the manager, there are 5 care assistants, a catering manager, a part-time office administrator and cleaner. With help from up to 20 volunteers Waverley offers 80 day care places per week Tuesday through to Friday.

At the end of the year we have two places sponsored and paid for under the terms of a contract with Warwickshire County Council (WCC), the remainder being private clients.

Our in-house catering manager offers home cooked lunches for our day clients and the luncheon club allows relatives and visitors to join us for a meal.

Seated exercise classes are proving popular with the members.

b) Providing transport for local community based organisations

KCC owns a minibus whose prime purpose is to provide transport to and from 65 Waverley Road for those living in the CV8 area. When not required by KCC the minibus is used on a regular basis by other charitable/service organisations from which modest incomes are being generated.

c) Offering the local community a base for community organisations

Voluntary bodies and societies use rooms at 65 Waverley Road for a modest charge. Included in these are the studios for Kenilworth Talking News.

d) Website & providing information and advice

Our website is kept very relevant, providing links to other organisations which help the development and advertising of our services. We also have a Facebook page and other social media. Our quarterly newsletter allows us to circulate news of our activities within the local community, publicly thank individuals and organisations and keep our name in people's eyes. This has been very positively received.

KENILWORTH COMMUNITY CARE

TRUSTEES/DIRECTORS REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

e) Community links

Members of the management committee and the Day Centre staff from time to time represent KCC on discussion groups at a number of local organisations.

f) Other Services

Waverley offers hairdressing services, and acts as a provider of replacement batteries for NHS hearing aids.

g) Management Committee

The management committee (Trustees and co-opted members) meets at intervals of between one and two months throughout the year. It receives regular reports from the Chairman, Treasurer and Manager. Trustees have assumed responsibilities for the co-ordination of key activities such as overseeing the care provision, human resources, communication, marketing & sales, fundraising & PR, quality and health & safety issues. These topics are then reported on at trustee meetings.

Financial review

Copies of the Accounts for the period 1 April 2022 – 31 March 2023 are as attached.

Structure, governance and management

The Trustees/Directors, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Eastaugh	(Resigned 5 July 2022)
D A Lansdowne	
S Luff	
F Bunker	
A Dalton	
S J Laverene	(Appointed 5 July 2022)
A W Metcalf	(Appointed 5 July 2022)
E A Stevens	(Appointed 5 July 2022)

The Trustees/Directors report was approved by the Board of Trustees/Directors.


D A Lansdowne
Chairman
Dated: 28 June 2023

KENILWORTH COMMUNITY CARE

CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES/DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF KENILWORTH COMMUNITY CARE FOR THE YEAR ENDED 31 MARCH 2023


In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Kenilworth Community Care for the year ended 31 March 2023, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>.

This report is made to the charity's Trustees/Directors, as a body. Our work has been undertaken solely to prepare for your approval the accounts of Kenilworth Community Care and state those matters that we have agreed to state to the charity's Trustees/Directors, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Kenilworth Community Care and the charity's Trustees/Directors as a body, for our work or for this report.

It is your duty to ensure that Kenilworth Community Care has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Kenilworth Community Care. You consider that Kenilworth Community Care is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of Kenilworth Community Care. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Flemons & Co Limited

Chartered Accountants

28 June 2023

70 Priory Road
Kenilworth
Warwickshire
CV8 1LQ

KENILWORTH COMMUNITY CARE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds	Designated funds	Total 2023	Total 2022
	Notes	£	£	£	£
<u>Income from:</u>					
Donations and legacies	2	33,481	-	33,481	31,308
Charitable activities	3	118,209	-	118,209	80,983
Investments	4	3	-	3	-
Total income		<u>151,693</u>	<u>-</u>	<u>151,693</u>	<u>112,291</u>
<u>Expenditure on:</u>					
Charitable activities	5	127,657	-	127,657	95,501
Net incoming resources before transfers		<u>24,036</u>	<u>-</u>	<u>24,036</u>	<u>16,790</u>
Gross transfers between funds		(27,000)	27,000	-	-
Net (expenditure)/income for the year/ Net movement in funds		<u>(2,964)</u>	<u>27,000</u>	<u>24,036</u>	<u>16,790</u>
Fund balances at 1 April 2022		<u>57,392</u>	<u>18,000</u>	<u>75,392</u>	<u>58,602</u>
Fund balances at 31 March 2023		<u><u>54,428</u></u>	<u><u>45,000</u></u>	<u><u>99,428</u></u>	<u><u>75,392</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

KENILWORTH COMMUNITY CARE

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		17,042		5,486
Current assets					
Debtors	11	17,452		2,620	
Cash at bank and in hand		70,696		70,460	
		88,148		73,080	
Creditors: amounts falling due within one year	12	(5,762)		(3,174)	
Net current assets			82,386		69,906
Total assets less current liabilities			99,428		75,392
Income funds					
<u>Unrestricted funds</u>					
Designated funds	13	45,000		18,000	
General unrestricted funds		54,428		57,392	
		99,428		75,392	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The Trustees/Directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees/Directors on 28 June 2023


D A Lansdowne
Trustee

Company registration number 05019104

KENILWORTH COMMUNITY CARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Kenilworth Community Care is a private company limited by guarantee incorporated in England and Wales. The registered office is 65 Waverley Road, Kenilworth, Warwickshire, CV8 1JL, UK.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees/Directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees/Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees/Directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

KENILWORTH COMMUNITY CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	20% on a reducing balance basis
Computers	33% on a reducing balance basis
Motor vehicles	25% on a reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The residual values of assets and their useful economic lives are reviewed at the end of each accounting period to determine whether those assets have suffered an impairment loss.

If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.6 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

KENILWORTH COMMUNITY CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

2 Donations and legacies

	2023	2022
	£	£
Donations and gifts	32,881	17,568
Grants	600	13,740
	<u>33,481</u>	<u>31,308</u>
Grants receivable for core activities		
CJRS Grant	-	9,838
Other	600	3,902
	<u>600</u>	<u>13,740</u>

KENILWORTH COMMUNITY CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Charitable activities

	Daycare 2023 £	Minibus Income 2023 £	Catering 2023 £	Room Hire 2023 £	Fundraising 2023 £	Total 2023 £	Total 2022 £
Sales within charitable activities	102,223	1,185	6,228	7,459	1,114	118,209	80,983

KENILWORTH COMMUNITY CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Investments

	Unrestricted funds	Total
	2023 £	2022 £
Interest receivable	3	-

5 Charitable activities

	Direct Charitable Expenditure 2023 £	Direct Charitable Expenditure 2022 £
Staff costs	87,807	70,940
Minibus expenses	5,022	3,646
Catering costs	7,298	4,564
	100,127	79,150
Share of governance costs (see note 6)	27,530	16,351
	127,657	95,501

KENILWORTH COMMUNITY CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Support costs

	Governance costs	2023	2022
	£	£	£
Depreciation	5,615	5,615	1,829
Accountancy	630	630	600
Heat and Light	8,573	8,573	4,582
Postage, stationery and advertising	1,256	1,256	1,399
Telephone	1,869	1,869	1,366
Cleaning and Refuse	2,368	2,368	1,692
Repairs & Renewals	1,192	1,192	150
Bank Charges	292	292	336
Water rates	1,030	1,030	953
Insurance	956	956	933
Computer costs	485	485	276
Newspapers	617	617	739
Activities	1,198	1,198	653
Sundry expenses	690	690	267
Staff Training	759	759	469
Penalties and charges	-	-	107
	<u>27,530</u>	<u>27,530</u>	<u>16,351</u>
Analysed between			
Charitable activities	<u>27,530</u>	<u>27,530</u>	<u>16,351</u>

Management and Admin costs includes payments to the accountants of £630 (2022: £600) for accountancy fees.

7 Trustees/Directors

None of the Trustees/Directors (or any persons connected with them) received any remuneration during the year.

KENILWORTH COMMUNITY CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Care Staff	5	4
Administration	1	1
Management	1	1
Catering Manager	1	1
	<u>8</u>	<u>7</u>

Employment costs

	2023 £	2022 £
Wages and salaries	81,737	65,257
Other pension costs	6,070	5,683
	<u>87,807</u>	<u>70,940</u>

There were no employees whose annual remuneration was £60,000 or more.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

KENILWORTH COMMUNITY CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Tangible fixed assets

	Plant and machinery	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2022	33,185	7,496	33,629	74,310
Additions	-	419	16,751	17,170
At 31 March 2023	33,185	7,915	50,380	91,480
Depreciation and impairment				
At 1 April 2022	33,185	7,496	28,142	68,823
Depreciation charged in the year	-	56	5,559	5,615
At 31 March 2023	33,185	7,552	33,701	74,438
Carrying amount				
At 31 March 2023	-	363	16,679	17,042
At 31 March 2022	-	-	5,486	5,486

11 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	15,340	1,631
Prepayments and accrued income	2,112	989
	17,452	2,620

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	-	946
Trade creditors	435	1,143
Other creditors	686	335
Accruals and deferred income	4,641	750
	5,762	3,174

KENILWORTH COMMUNITY CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			
	Incoming resources	Balance at 1 April 2022	Transfers	Balance at 31 March 2023
	£	£	£	£
General Reserve	-	18,000	17,000	35,000
Minibus Reserve	-	-	10,000	10,000
	<u>-</u>	<u>18,000</u>	<u>27,000</u>	<u>45,000</u>

Staff liabilities reserve - opening balance £18,000 closing balance £35,000.
Minibus reserve - opening balance £- closing balance £10,000

14 Analysis of net assets between funds

	Unrestricted 2023 £	Designated 2023 £	Total Unrestricted 2023 £	Unrestricted 2022 £	Designated 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	17,042	-	17,042	5,486	-	5,486
Current assets/(liabilities)	37,386	45,000	82,386	51,906	18,000	69,906
	<u>54,428</u>	<u>45,000</u>	<u>99,428</u>	<u>57,392</u>	<u>18,000</u>	<u>75,392</u>