

**Cape Community Care Day Centre
Company Limited by Guarantee
Unaudited Financial Statements
29 December 2023**

YEVS & CO CHARTERED CERTIFIED ACCOUNTANTS

Chartered Certified Accountants

Yevs House
130 Cape Hill
Smethwick
B66 4PH

Cape Community Care Day Centre

Company Limited by Guarantee

Financial Statements

Year ended 29 December 2023

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Cape Community Care Day Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 29 December 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 29 December 2023.

Reference and administrative details

Registered charity name Cape Community Care Day Centre

Charity registration number 1122721

Company registration number 05469699

Principal office and registered office 453 Dudley Road
Smethwick
B18 4HE
West Midlands

The trustees

S Fairin
A Hutchinson
K Davis (Retired 16 September 2023)
P Martin
C Campbell
R Wilson
K Dzotsi (Appointed 12 July 2024)

Company secretary Pamela Martin

Independent examiner Sylvanus Dzotsi BA(Hons) FCCA Association of Chartered Certified Accountants
Yevs House
130 Cape Hill
Smethwick
B66 4PH

Cape Community Care Day Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 29 December 2023

Objectives and activities

The organizations work, focused on people who are disadvantaged by poverty such as older people, people with mental health problems, the house bound (shut-ins), asylum seekers and to give respite to Carers.

To this end, the organisation seeks and continues to work with individuals and groups within communities to improve their general wellbeing, quality of life and social inclusion.

The Centre provides a hot two course meal freshly prepared on site 2 days per week to clients and offer 'meals on wheels' and Home Visiting service to those who are housebound. The Centre provides opportunities for users to participate in a range of activities such as gentle exercises, stimulative board games, social events and day trips to keep them active, build self-confidence, develop friendships and encourage social interaction.

Our services migrated during the Pandemic we have migrated and developed our services externally for our Re-Stim-U-Late-YOU programme. Many of our beneficiaries who have Dementia, Alzheimer's - mental/physical disability with increased need and demands, are still anxious to leave their homes but are still kept connected via our outreach services 'Cape Re-stimulate-U-Project' which involved telephone befriending, prescription & grocery collections, Meals on Wheels, Cleaning, Home Visiting Service, Medical -Vaccine appointment accompaniment, Domestic cleans, Garden & doorstep exercise and a Garden Digital Training service to support with online medical appointments and social meet ups to tackle and reduce further deterioration.

THE CAPE 'HUB'

Our remote project is run alongside our Day Care Services - hosting 2 days a week which is well attended due to increased weekly numbers and new referrals from our local community.

Our environment ensures it maintains its Safe, Friendly, Fun, and accessible environment for all - to this day - with free-quarterly emergency handouts of hand gel/masks and training on handwashing which creates an environment where each feel confident that they are safe and welcome each receiving a 'home cooked' hot healthy 2 course meals, health awareness sessions, Mental and Physical stimulation sessions, Fun, social outings - recently went to Trentham Gardens and on a boat ride and summer - Community social outings where 5-6 coaches go from our Centre to Seaside - Youth Creation Kids Club, Cape Tots, Cape Day Care and other small centres are all included in this coming together of different cultures.

Our volunteer team - consists of 9.5 members aged 16-83, robustly deliver both our site - Care Day Service and Remote 'Re-stimulate-You-Service'.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Cape Community Care Day Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 29 December 2023

Achievements and performance

Youth Creation Kids Club - Run by volunteers of The Day Centre, established over 9 years for local children aged 8-16 years. Successfully hosts weekly for over 30 deprived children each week.

Cape TOT's - borne from reviews of our Youth Club held in Pandemic - saw the need of mental deterioration within both parents and young children, through being isolated etc. Running successfully since September 2020 to current.

Cape Befriending Service - Successful, Telephoning over 53 vulnerable beneficiaries weekly. At times have had a waiting list.

Cape Visiting Service - Successful, having a waiting list- Visiting 16-21 vulnerable within their homes weekly, ensuring elderly are eating healthily - safeguard visual checks, Prescription & grocery collection, medical appointment accompaniment and general company - playing games - conversation in their homes. This service is vital to ALL - positive case studies & good news stories especially with 'outpatients from hospital'.

Cape Click & Chat - Day Centre participants & local community members can enjoy basic introductory Digital sessions informally. Project in its infancy but having positive reviews and attendance.

Cape Meals on Wheels - Deliver healthy meals to those that are isolated with no family members. Cape Medical Appointment Accompaniment - Started with our vaccination drive during the pandemic, also as our vulnerable elderly needs intensify, this support has been highlighted as key.

The Cape Community Centre continues to work with Fareshare' which has had a positive impact on the Community - It has supported us by reducing food costs especially at a time where cost of living has increased. This goes towards supporting the clients giving small food parcels to ensure they are eating healthy on non-service days. Alongside our Outreach project of supporting small local charities with food donations such as homeless and to the public - including new struggling migrants who pop in to get food parcels. A great outreach Project.

CAPE FITTER & HEALTHIER CLUB -

FREE BMI weight loss programme & weight checks, healthy eating seminars, Fitness & GYM sessions (weekly online sessions also). Blood pressure checks. Referral service & counselling services

CAPE The Kings JUBILEE Inauguration celebration

- The cape opened its doors for our beneficiaries & local community-of all cultures for a once in a lifetime celebration - having over 170 attendees in a well-dressed spectacular environment on both these glorious events.

Cape Community Care Day Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 29 December 2023

Achievements and performance *(continued)*

JAN23-DECEMBER 23 OUTPUTS continue to develop and support our beneficiaries and local community via...

- To continue to bring communities together via support, professional signposting, reduce isolation & embrace companionship. - Increase of 19% in Providing 'Meals-on-Wheels' to isolated ensuring vulnerable are eating healthily - Encourage 'A sense of belonging' within the community- Offer Personal, familiarity to ignite trust, openness & participation which has led to increased referrals- Offer Pre-Primary care assessment taking pressure off the NHS
- Encourage activity - getting individuals confident & independent, SOCIALLY AWARE- Encourage a much smoother transition back into the community.
- Health Awareness information to Empower so they can manage ailments
- Link the Vulnerable into the digital world with our Cape Re-stimulate U project where individuals can access platforms independently on Zoom social meet ups. Plans to develop to online appointment - Youth Club to reduce social isolation, Exercise/mental stimulation & Educate through Fun & less gadgets. Reducing Gang & Violence crime and Teen Pregnancies. - Continue to see an increase in access, connect and meet the general 'well-being' needs of our Beneficiaries, Families, Groups, Volunteers & local Community.

Financial review

The Centre, Beneficiaries, Community members, Volunteers, Management & Trustees acknowledge, recognise and sincerely thank ALL our Financial Supporters - Sandwell Social Services Adult Care & Children services, Garfield Weston, HPLC, Sobell Foundation and SCVO, Volunteers, Service Users and Community members for their charitable donations and fundraising on our behalf - for their kind Support over the years to this present time. The positive impact your support has made is captured in words in this report but to see beneficiaries smile, grow stronger, independent, live in their homes longer alone, take pressure off the NHS and seeing them enjoy first time new rich experiences is priceless and unfortunately cannot be captured in words and can only be imagined.

We recognise our place within our community of one of value, vitality, current and important and we and a Centre endeavour to service our community in this every changing time by ensuring our services are upto date, relevant and needed by quarterly formal and informal meetings/reviews with all our beneficiaries/community members

Cape Community Care Day Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 29 December 2023

Financial review *(continued)*

RESERVES Policy

The beneficiaries of the CCCDC* are a small to medium sized non for-profit organisation who benefit, on a whole from the core programmes & services we offer and therefore a 4 month reserve would allow the CCCDC* the opportunity, if necessary to wind down its programme of support. The CCCDC* has and does support the vulnerable elderly with both mental and physical disability whom majority live alone within the community to feel connected and part of the community offering a variety of services to stimulate both mental & physical.

A primary care which signposts to professional NHS services and a home/hospital visiting service which builds independence and confidence to live in their homes longer taking the pressure from the NHS.

Many of the service users have attended for over 20 years and have come to rely on the services the day centre provides. Our services are reviewed regularly which highlights positive trends such as waiting lists, success stories which demonstrates CCCDC* being fit for purpose within the community. The CCCDC* policy is to maintain enough level of reserves to enable normal operating activities to continue over a period of up to 3 months should a shortfall in income or any unforeseen emergency circumstances occur.

The Trustees & Management team of the CCCDC* have considered and reviewed the risks in respect of expenditure, unrestricted, external, past trends and if appropriate restricted expenses and any potential un-identified risks and have agreed to hold in reserves approximately £10,000 which will cover core running costs, expenses, Volunteers expenses and small capital expenditure.

The Trustees are also in agreement that this policy will be reviewed annually and will be disclosed at the AGM.

The trustees' annual report and the strategic report were approved on 16 September 2024 and signed on behalf of the board of trustees by:

S Fairin
Trustee

Pamela Martin
Charity Secretary

Cape Community Care Day Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Cape Community Care Day Centre

Year ended 29 December 2023

I report to the trustees on my examination of the financial statements of Cape Community Care Day Centre ('the charity') for the year ended 29 December 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

Cape Community Care Day Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Cape Community Care Day Centre *(continued)*

Year ended 29 December 2023

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 to enable a proper understanding of the accounts to be reached.

Sylvanus Dzotsi BA(Hons) FCCA
Association of Chartered Certified Accountants

Independent Examiner

Yevs House
130 Cape Hill
Smethwick
B66 4PH

Cape Community Care Day Centre
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 29 December 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	—	67,116	67,116	118,269
Charitable activities	6	17,625	1,273	18,898	14,913
Total income		<u>17,625</u>	<u>68,389</u>	<u>86,014</u>	<u>133,182</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	13,943	70,505	84,447	83,560
Expenditure on charitable activities	8,9	10,855	3,389	14,246	11,423
Other expenditure	10	219	3,732	3,951	6,259
Total expenditure		<u>25,017</u>	<u>77,626</u>	<u>102,644</u>	<u>101,242</u>
Net (expenditure)/income and net movement in funds		<u>(7,392)</u>	<u>(9,237)</u>	<u>(16,630)</u>	<u>31,940</u>
Reconciliation of funds					
Total funds brought forward		85,696	(15,581)	70,115	38,175
Total funds carried forward		<u>78,304</u>	<u>(24,818)</u>	<u>53,486</u>	<u>70,114</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 19 form part of these financial statements.

Cape Community Care Day Centre

Company Limited by Guarantee

Statement of Financial Position

29 December 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	14		5,551	12,857
Current assets				
Debtors	15	25,807		6,614
Cash at bank and in hand		24,882		52,720
		50,689		59,334
Creditors: amounts falling due within one year	16	2,755		2,076
Net current assets			47,934	57,258
Total assets less current liabilities			53,485	70,115
Net assets			53,485	70,115
Funds of the charity				
Restricted funds			(24,818)	14,541
Unrestricted funds			78,304	55,573
Total charity funds	17		53,486	70,114

For the year ending 29 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 16 September 2024, and are signed on behalf of the board by:

S Fairin
Trustee

The notes on pages 11 to 19 form part of these financial statements.

Cape Community Care Day Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 29 December 2023

	2023 £	2022 £
Cash flows from operating activities		
Net (expenditure)/income	(16,630)	31,940
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	9,771	9,401
Interest payable and similar charges	107	76
Accrued expenses	–	1,066
<i>Changes in:</i>		
Trade and other debtors	(19,193)	–
Trade and other creditors	679	(2,629)
Cash generated from operations	(25,266)	39,854
Interest paid	(107)	(76)
Net cash (used in)/from operating activities	(25,373)	39,778
Cash flows from investing activities		
Purchase of tangible assets	(2,465)	(12,642)
Net cash used in investing activities	(2,465)	(12,642)
Net (decrease)/increase in cash and cash equivalents	(27,838)	27,136
Cash and cash equivalents at beginning of year	52,720	25,584
Cash and cash equivalents at end of year	24,882	52,720

The notes on pages 11 to 19 form part of these financial statements.

Cape Community Care Day Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 29 December 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 453 Dudley Road, Smethwick, B18 4HE, West Midlands.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Cape Community Care Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 29 December 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Cape Community Care Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 29 December 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- 10% straight line
- 15% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Cape Community Care Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 29 December 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped based on similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The Cape Community Care Day Centre is limited by guarantee

Cape Community Care Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 29 December 2023

5. Donations and legacies

	Restricted Funds £	Total Funds 2023 £	Restricted Funds £	Total Funds 2022 £
Donations				
Harborne Parish Lands Charity	8,407	8,407	22,727	22,727
Sandwell Metropolitan Council	8,283	8,283	13,228	13,228
Heart of England	–	–	6,640	6,640
Lottery/Jubilee	–	–	9,990	9,990
Evesom	–	–	3,000	3,000
Roger & Douglas	–	–	2,000	2,000
SCVO Vision	500	500	5,497	5,497
Sobell Foundation	5,000	5,000	–	–
Black Country Conserv	7,625	7,625	9,150	9,150
Alphetic	–	–	200	200
Youth Creation Summer Club SS	3,000	3,000	9,511	9,511
Ideal4All	–	–	135	135
Garfield Weston-	22,500	22,500	15,000	15,000
Sandwell Fitness	5,678	5,678	–	–
WbAfrican-BCA	939	939	–	–
WPD Community Matters	–	–	2,500	2,500
Social Services	4,849	4,849	18,691	18,691
THIA	335	335	–	–
	<u>67,116</u>	<u>67,116</u>	<u>118,269</u>	<u>118,269</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Sale of Meal	17,625	–	17,625
Charitable Donations	–	1,273	1,273
	<u>17,625</u>	<u>1,273</u>	<u>18,898</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Sale of Meal	12,680	–	12,680
Charitable Donations	–	2,233	2,233
	<u>12,680</u>	<u>2,233</u>	<u>14,913</u>

Cape Community Care Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 29 December 2023

7. Costs of raising donations and legacies

	Unrestricted Fund £	Restricted Fund £	29/12/2022 £	29/12/2022 £
Volunteer Expenses		14,732		
Establishment Cost		11,285		
Consultancy, Administration & Carer Fees		13,621		
Printing, Postage & Stationery		3,964		
Community Transport		4,771		
Publicity		2,660		
Wages and salaries		1,644		
Training		1,109		
Canteen Expenses		1,092		
Subscription		275		
Donations - depreciation	2,397			

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Support costs	10,855	3,389	14,246
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Support costs	—	11,424	11,423

9. Expenditure on charitable activities by activity type

	Support Cost £	Total Fund £	Support Cost £	Total Fund £
Other interest payable and similar charges	62	62		

10. Other expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
General Expenses	163	1,312	1,475
Cleaning & Waste Removal	56	1,750	1,806
Donations	—	670	670
	219	3,732	3,951

Cape Community Care Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 29 December 2023

10. Other expenditure *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
General Expenses	–	3,809	3,809
Cleaning & Waste Removal	–	2,450	2,450
Donations	–	–	–
	<u>–</u>	<u>6,259</u>	<u>6,259</u>

11. Net (expenditure)/income

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

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>9,771</u>	<u>9,401</u>

12. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

No remuneration for Trustees

14. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 30 December 2022	62,674	9,195	71,869
Additions	–	2,465	2,465
At 29 December 2023	<u>62,674</u>	<u>11,660</u>	<u>74,334</u>
Depreciation			
At 30 December 2022	49,818	9,194	59,012
Charge for the year	9,401	370	9,771
At 29 December 2023	<u>59,219</u>	<u>9,564</u>	<u>68,783</u>
Carrying amount			
At 29 December 2023	<u>3,455</u>	<u>2,096</u>	<u>5,551</u>
At 29 December 2022	<u>12,856</u>	<u>1</u>	<u>12,857</u>

Cape Community Care Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 29 December 2023

15. Debtors

	2023	2022
	£	£
Trade debtors	<u>25,807</u>	<u>6,614</u>

16. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	679	–
Accruals and deferred income	<u>2,076</u>	<u>2,076</u>
	<u>2,755</u>	<u>2,076</u>

17. Analysis of charitable funds

Unrestricted funds

	At 30 December 2022 £	Income £	Expenditure £	At 29 December r 2023 £
General funds	48,058	17,625	(25,017)	40,666
Unrestricted fund	<u>37,638</u>	<u>–</u>	<u>–</u>	<u>37,638</u>
	<u>85,696</u>	<u>17,625</u>	<u>(25,017)</u>	<u>78,304</u>

	At 30 December 2021 £	Income £	Expenditure £	At 29 December 2022 £
General funds	16,118	12,680	(10,863)	17,935
Unrestricted fund	<u>37,638</u>	<u>–</u>	<u>–</u>	<u>37,638</u>
	<u>53,756</u>	<u>12,680</u>	<u>(10,863)</u>	<u>55,573</u>

Cape Community Care Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 29 December 2023

17. Analysis of charitable funds *(continued)*

Restricted funds

	At 30 December 2022 £	Income £	Expenditure £	At 29 December 2023 £
Restricted Fund	–	68,389	(77,626)	(9,237)
Restricted fund	(15,581)	–	–	(15,581)
	<u>(15,581)</u>	<u>68,389</u>	<u>(77,626)</u>	<u>(24,818)</u>

	At 30 December 2021 £	Income £	Expenditure £	At 29 December 2022 £
Restricted Fund	–	120,502	(90,380)	30,122
Restricted fund	(15,581)	–	–	(15,581)
	<u>(15,581)</u>	<u>120,502</u>	<u>(90,380)</u>	<u>14,541</u>

18. Analysis of changes in net debt

	At 30 Dec 2022 £	Cash flows £	At 29 Dec 2023 £
Cash at bank and in hand	<u>52,720</u>	<u>(27,838)</u>	<u>24,882</u>